

WAUKESHA COUNTY POPULATION

The current population of Waukesha County is 371,189, according to preliminary population estimates by the Wisconsin Department of Administration for January 2003. This represents an increase of 3,112 persons county-wide which is an increase of .85% over the 2002 population estimate.

	2000 CENSUS	JAN 2002	JAN 2003	CHANGE	% CHANGE
CITIES					
Brookfield	38,649	39,173	39,371	198	0.51%
Delafield	6,472	6,699	6,715	16	0.24%
Milwaukee *	0	0	0	0	0.00%
Muskego	21,397	21,699	22,054	355	1.64%
New Berlin	38,220	38,920	38,804	(116)	-0.30%
Oconomowoc	12,382	12,692	12,976	284	2.24%
Pewaukee	11,783	12,177	12,368	191	1.57%
Waukesha	64,825	66,237	66,807	570	0.86%
CITIES TOTAL	193,728	197,597	199,095	1,498	0.76%
TOWNS					
Brookfield	6,390	6,420	6,396	(24)	-0.37%
Delafield	7,820	8,102	8,153	51	0.63%
Eagle	3,117	3,336	3,401	65	1.95%
Genesee	7,284	7,444	7,471	27	0.36%
Lisbon	9,359	9,522	9,595	73	0.77%
Merton	7,988	8,172	8,205	33	0.40%
Mukwonago	6,868	7,093	7,259	166	2.34%
Oconomowoc	7,451	7,560	7,591	31	0.41%
Ottawa	3,758	3,814	3,839	25	0.66%
Summit	4,999	5,015	5,057	42	0.84%
Vernon	7,227	7,331	7,351	20	0.27%
Waukesha	8,596	8,622	8,623	1	0.01%
TOTAL TOWNS	80,857	82,431	82,941	510	0.62%
VILLAGES					
Big Bend	1,278	1,280	1,275	(5)	-0.39%
Butler	1,881	1,870	1,855	(15)	-0.80%
Chenequa	583	590	583	(7)	-1.19%
Dousman	1,584	1,616	1,719	103	6.37%
Eagle	1,707	1,726	1,721	(5)	-0.29%
Elm Grove	6,249	6,281	6,253	(28)	-0.45%
Hartland	7,905	8,219	8,246	27	0.33%
Lac la Belle	329	338	336	(2)	-0.59%
Lannon	1,009	996	993	(3)	-0.30%
Menomonee Falls	32,647	33,233	33,489	256	0.77%
Merton	1,926	1,964	2,053	89	4.53%
Mukwonago	6,162	6,281	6,347	66	1.05%
Nashotah	1,266	1,345	1,379	34	2.53%
North Prairie	1,571	1,686	1,738	52	3.08%
Oconomowoc Lake	564	641	639	(2)	-0.31%
Pewaukee	8,170	8,275	8,635	360	4.35%
Sussex	8,828	9,166	9,351	185	2.02%
Wales	2,523	2,542	2,541	(1)	-0.04%
TOTAL VILLAGES	86,182	88,049	89,153	1,104	1.25%
TOTAL: COUNTY	360,767	368,077	371,189	3,112	0.85%

* Includes only a manufacturing plant on property annexed to allow access to Milwaukee sewer and water.

SOURCE: Wisconsin Department of Administration.

EQUALIZED PROPERTY VALUE BY MUNICIPALITY

As of September 1st, 2003, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$37,450,170,400. This represents an increase of \$2,931,725,200 or 8.49% from 2002. A table listing 2002 and 2003 equalized values for municipalities is presented below. Countywide property values, as reflected in the equalized valuation, continue to increase.

	2002 EQUAL PROP. VALUE	2003 EQUAL PROP. VALUE	02 -01 CHANGE	% CHANGE
CITIES:				
Brookfield	\$4,810,269,600	\$5,095,795,500	\$285,525,900	5.94%
Delafield	\$815,416,900	\$931,563,700	\$116,146,800	14.24%
Milwaukee *	\$21,464,100	\$20,853,200	(\$610,900)	-2.85%
Muskego	\$1,651,185,500	\$1,829,918,300	\$178,732,800	10.82%
New Berlin	\$3,466,267,700	\$3,650,080,800	\$183,813,100	5.30%
Oconomowoc	\$1,064,002,600	\$1,189,692,800	\$125,690,200	11.81%
Pewaukee	\$1,870,277,100	\$2,040,054,500	\$169,777,400	9.08%
Waukesha	\$4,093,368,800	\$4,453,065,000	\$359,696,200	8.79%
SUBTOTAL	\$17,792,252,300	\$19,211,023,800	\$1,418,771,500	7.97%
TOWNS:				
Brookfield	\$819,954,100	\$867,870,300	\$47,916,200	5.84%
Delafield	\$1,000,341,400	\$1,107,383,400	\$107,042,000	10.70%
Eagle	\$297,232,900	\$329,066,700	\$31,833,800	10.71%
Genesee	\$682,365,700	\$714,176,100	\$31,810,400	4.66%
Lisbon	\$732,966,700	\$786,368,700	\$53,402,000	7.29%
Merton	\$1,016,981,800	\$1,134,928,700	\$117,946,900	11.60%
Mukwonago	\$581,989,300	\$621,795,400	\$39,806,100	6.84%
Oconomowoc	\$933,366,000	\$1,044,861,100	\$111,495,100	11.95%
Ottawa	\$380,070,300	\$416,817,800	\$36,747,500	9.67%
Summit	\$623,267,600	\$685,510,300	\$62,242,700	9.99%
Vernon	\$603,900,700	\$641,605,200	\$37,704,500	6.24%
Waukesha	\$711,799,500	\$764,161,800	\$52,362,300	7.36%
SUBTOTAL	\$8,384,236,000	\$9,114,545,500	\$730,309,500	8.71%
VILLAGES:				
Big Bend	\$95,452,600	\$99,650,400	\$4,197,800	4.40%
Butler	\$191,175,600	\$202,163,000	\$10,987,400	5.75%
Chenequa	\$295,219,500	\$350,132,400	\$54,912,900	18.60%
Dousman	\$96,029,400	\$117,487,600	\$21,458,200	22.35%
Eagle	\$106,430,800	\$115,737,300	\$9,306,500	8.74%
Elm Grove	\$777,193,700	\$854,893,000	\$77,699,300	10.00%
Hartland	\$773,128,600	\$831,240,000	\$58,111,400	7.52%
Lac la Belle	\$95,754,200	\$108,734,000	\$12,979,800	13.56%
Lannon	\$76,875,400	\$78,644,300	\$1,768,900	2.30%
Menomonee Falls	\$3,129,814,400	\$3,374,526,400	\$244,712,000	7.82%
Merton	\$136,678,300	\$160,247,000	\$23,568,700	17.24%
Mukwonago	\$444,445,900	\$480,322,000	\$35,876,100	8.07%
Nashotah	\$127,872,500	\$143,035,300	\$15,162,800	11.86%
North Prairie	\$151,373,500	\$170,006,100	\$18,632,600	12.31%
Oconomowoc Lake	\$266,084,800	\$293,786,100	\$27,701,300	10.41%
Pewaukee	\$632,723,700	\$689,633,900	\$56,910,200	8.99%
Sussex	\$753,874,500	\$844,095,600	\$90,221,100	11.97%
Wales	\$191,829,500	\$210,266,700	\$18,437,200	9.61%
SUBTOTAL	\$8,341,956,900	\$9,124,601,100	\$782,644,200	9.38%
TOTAL	\$34,518,445,200	\$37,450,170,400	\$2,931,725,200	8.49%

* Includes only a manufacturing plant on property annexed to allow access to Milwaukee sewer and water.

SOURCE: Wisconsin Department of Revenue.

COUNTY DEMOGRAPHICS STATISTICS TRENDS

Fiscal Year	(1) Population	(2) Per Capita Income	(3) Number Of Jobs	(3) Unemployment Rate	(4) Public School Enrollment	(4) Private School Enrollment	(5) Median Age
1991	308,243	\$24,722	160,463	4.1%	53,062	11,545	34.5
1992	313,522	\$26,308	170,823	4.1%	53,518	11,609	34.7
1993	318,835	\$27,452	175,886	3.6%	55,227	12,242	35.1
1994	323,387	\$28,948	184,890	3.7%	56,475	12,729	35.4
1995	328,631	\$30,420	197,577	2.7%	57,368	12,337	35.4
1996	334,077	\$32,003	201,656	2.5%	58,083	13,430	*
1997	341,338	\$34,152	208,339	2.6%	58,249	13,379	*
1998	345,440	\$36,210	216,534	2.3%	58,504	14,025	*
1999	350,273	\$37,834	222,061	2.1%	59,145	14,081	*
2000	360,767	\$39,659	227,780	2.5%	59,279	14,087	38.1 (6)
2001	363,571	\$41,337	224,644	3.3%	59,304	14,321	*
2002	368,077	*	221,718	4.5%	60,165	14,026	*

* Information unavailable.

SOURCES

- (1) Wisconsin Department of Administration.
- (2) Bureau of Economic Analysis - US Department of Commerce.
- (3) Wisconsin Department of Workforce Development, June data
- (4) Wisconsin Department of Public Instruction.
- (5) Sales & Marketing Management, Survey of Buying Power
- (6) 2000 Census

EMPLOYMENT/CONSTRUCTION

TEN LARGEST EMPLOYERS (1)

Employer	Product/Business	Employees
Kohl's Department Stores	Retail, Distribution Center, Headquarters	3,968
General Electric Medical Systems	Medical Products	3,767
Quad Graphics Incorporated	Printing Headquarters	3,101
Waukesha Memorial Hospital	Health Services	2,543
Target Corporation	Retail Distribution Center	1,679
Waukesha School District	Education	1,612
SBC (Ameritech)	Communications	1,550
Waukesha County Technical College	Post Secondary Education	1,489
Community Memorial Hospital	Health Services	1,464
Cooper Power Systems (RTE)	Power Transformers	1,431

EMPLOYMENT BY INDUSTRY (1)

In 2002 the North American Industrial Classification System (NAICS) replaces the older Standard Industrial Classification (SIC) Coding. Data should not be compared for trend analysis.

Industry	2002 NAICS	2001 SIC	2000 SIC	1999 SIC	1998 SIC
Manufacturing	49,061	53,079	55,192	54,041	55,087
Government	17,431	17,204	16,971	16,295	16,179
Construction	15,902	15,899	15,284	15,275	13,709
Finance, Insurance and Real Estate	13,553	14,238	13,538	11,863	11,999
Retail Trade	24,717	39,369	35,223	34,271	32,883
Wholesale Trade	16,789	19,283	20,160	20,047	19,943
Transportation and Public Utilities	7,442	8,298	8,124	8,170	8,409
Agriculture, Forestry, Fishing & Mining	569	2,434	2,405	2,310	2,130
Withheld	6,885	-	-	-	-
Services *	69,369	54,546	55,770	55,250	51,780
Total	221,718	224,350	222,667	217,522	212,119

* The categories below represent sub-components which may have been included in other categories under the SIC structure.

Information	5,263
Professional & Business Services	25,686
Education & Health Services	21,621
Leisure & Hospitality	16,799

CONSTRUCTION & BUILDING PERMITS (2)

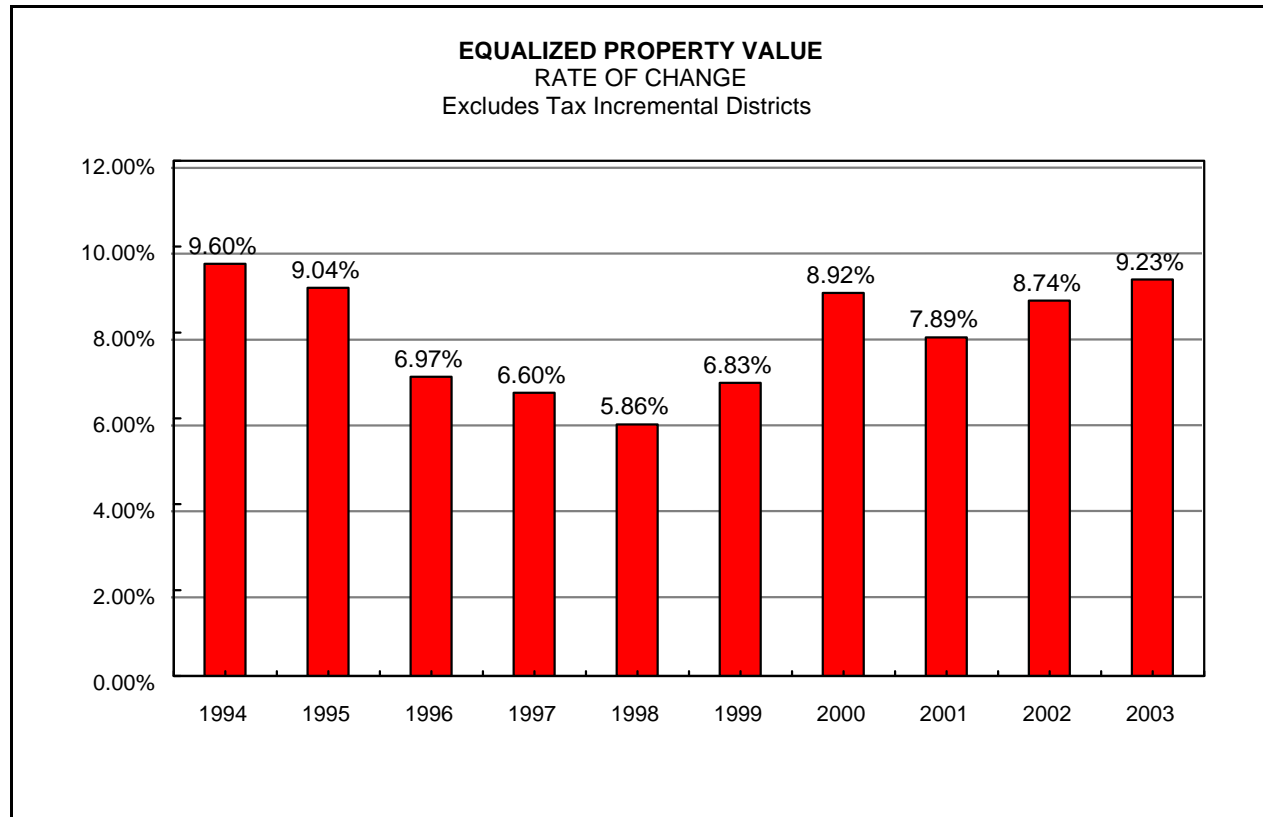
Year	Residential	
	Number	Value in 000's
2002	1,752	\$ 412,494
2001	1,823	\$ 429,469
2000	1,833	\$ 396,816
1999	2,168	\$ 457,626
1998	2,117	\$ 395,030

Source

- (1) Wisconsin Department of Workforce Development (Annual Ave)
- (2) U.S. Department of Commerce

EQUALIZED PROPERTY VALUE

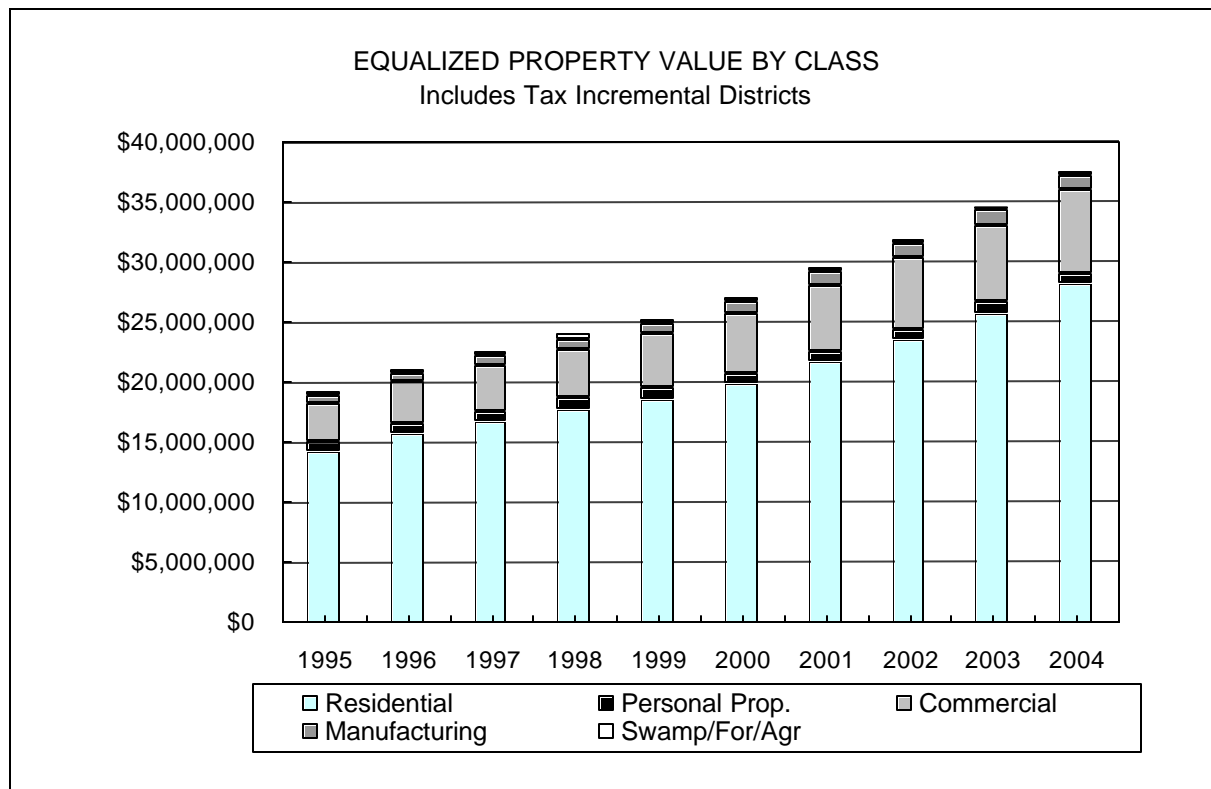
Equalized property value is a broad measure of the County's tax base. The Wisconsin Department of Revenue annually determines the equalized (fair market) value of all property subject to general property taxation. Equalized values are reduced by tax incremental district value increments for apportioning the County levy. In 1996-1998, lower inflation rates are primarily responsible for moderate valuation increases. However, new construction growth remains strong in these years. Recent increases in valuations for 1999 - 2003 include higher market based inflation rates ranging from 4.2%-6.8% for residential properties.



Valuation Year	Total Value	Change In Valuation	Rate of Change
	(excludes TID's)		
1994	\$18,805,160,500	\$1,647,529,730	9.60%
1995	\$20,505,823,300	\$1,700,662,800	9.04%
1996	\$21,934,239,300	\$1,428,416,000	6.97%
1997	\$23,381,634,700	\$1,447,395,400	6.60%
1998	\$24,752,110,250	\$1,370,475,550	5.86%
1999	\$26,442,836,150	\$1,690,725,900	6.83%
2000	\$28,802,075,250	\$2,359,239,100	8.92%
2001	\$31,074,293,750	\$2,272,218,500	7.89%
2002	\$33,791,109,550	\$2,716,815,800	8.74%
2003	\$36,910,435,050	\$3,119,325,500	9.23%

EQUALIZED PROPERTY VALUE BY CLASS OF PROPERTY

The total value of equalized property including all tax incremental districts reported for Waukesha County in budget year 2004 is \$37,450,170,400. The total reflects the combined valuation of several separate classes of property including: residential, personal, commercial, manufacturing, agricultural, forest and swamp properties. Changes in the relative proportion of these classes of property reflect the growth and economic development trends of the County. Market values in the residential tax base, primarily from new housing starts and market inflation, have risen significantly, resulting in an increase in this proportion of the tax base. However, commercial and manufacturing properties continue to show growth and have increased their share of the tax base to 22% in 2003. Personal property was reduced for budget year 2000 mainly due to a change in State law exempting computer equipment from the personal property tax. In 2001, agricultural properties were reduced 33% under a Department of Revenue emergency rule to implement full use value assessment rather than continue a 10% phase in begun in 1998.



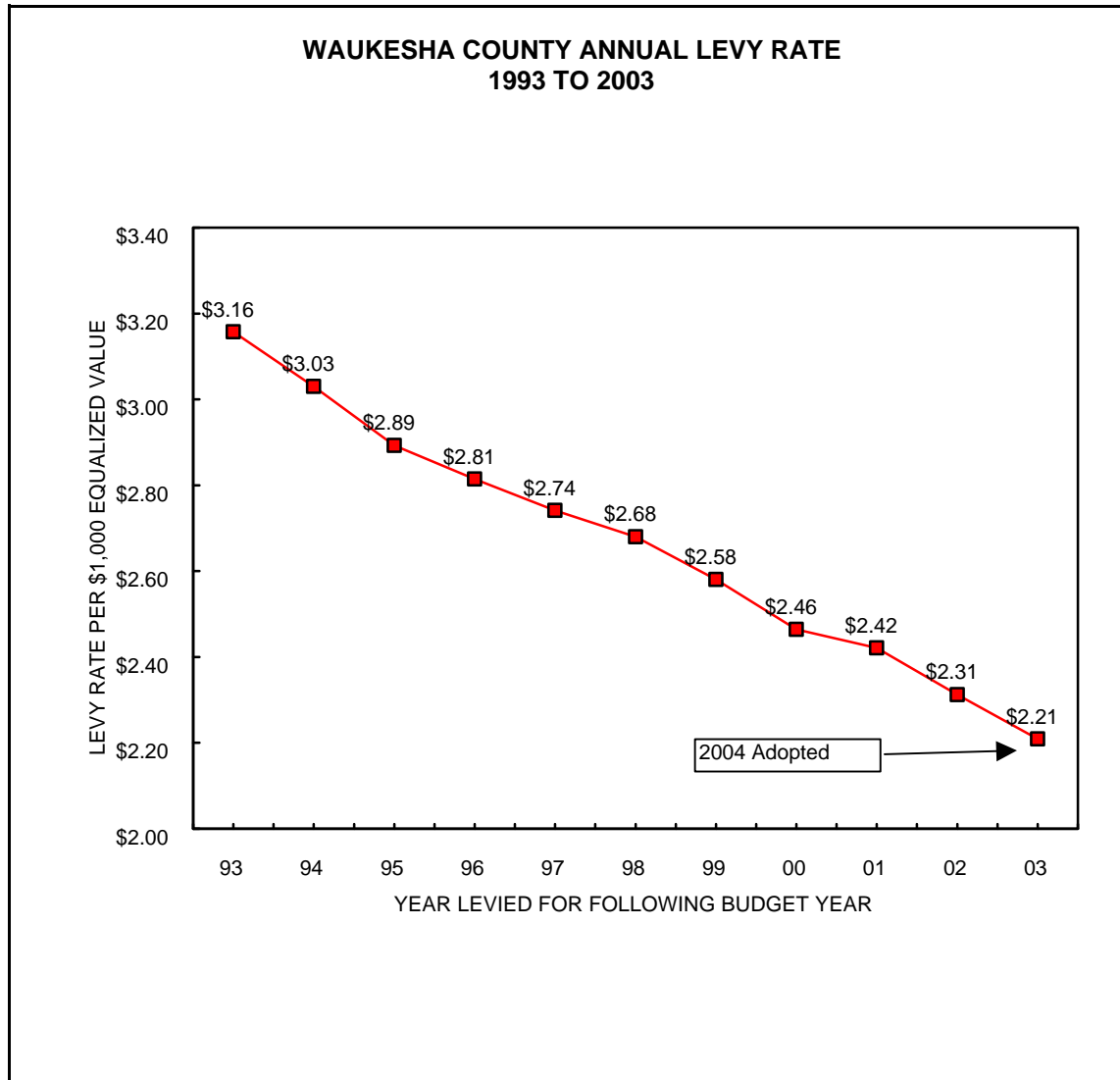
-----(\$000's)-----

Budget Year	Residential	Personal Property	Commercial	Mfg.	Agr./Forest/ Swamp	Total Value
1995	\$14,146,894	\$913,185	\$3,151,141	\$651,523	\$333,695	\$19,196,438
1996	\$15,616,962	\$945,509	\$3,427,534	\$681,654	\$327,437	\$20,999,096
1997	\$16,661,620	\$916,436	\$3,783,959	\$736,833	\$333,435	\$22,432,283
1998	\$17,617,710	\$978,091	\$4,115,220	\$852,066	\$357,123	\$23,920,210
1999	\$18,443,538	\$1,084,420	\$4,406,343	\$924,247	\$369,103	\$25,227,651
2000	\$19,843,752	\$808,226	\$4,959,812	\$1,006,219	\$382,716	\$27,000,725
2001	\$21,622,827	\$869,649	\$5,534,876	\$1,119,165	\$295,219	\$29,441,736
2002	\$23,510,977	\$904,485	\$5,918,033	\$1,208,652	\$274,682	\$31,816,829
2003	\$25,670,012	\$932,194	\$6,412,417	\$1,253,162	\$250,661	\$34,518,446
2004	\$28,124,600	\$863,240	\$6,940,711	\$1,284,127	\$237,492	\$37,450,170
% of Total	75.1%	2.3%	18.5%	3.4%	0.6%	100.0%

Includes Tax Incremental Districts

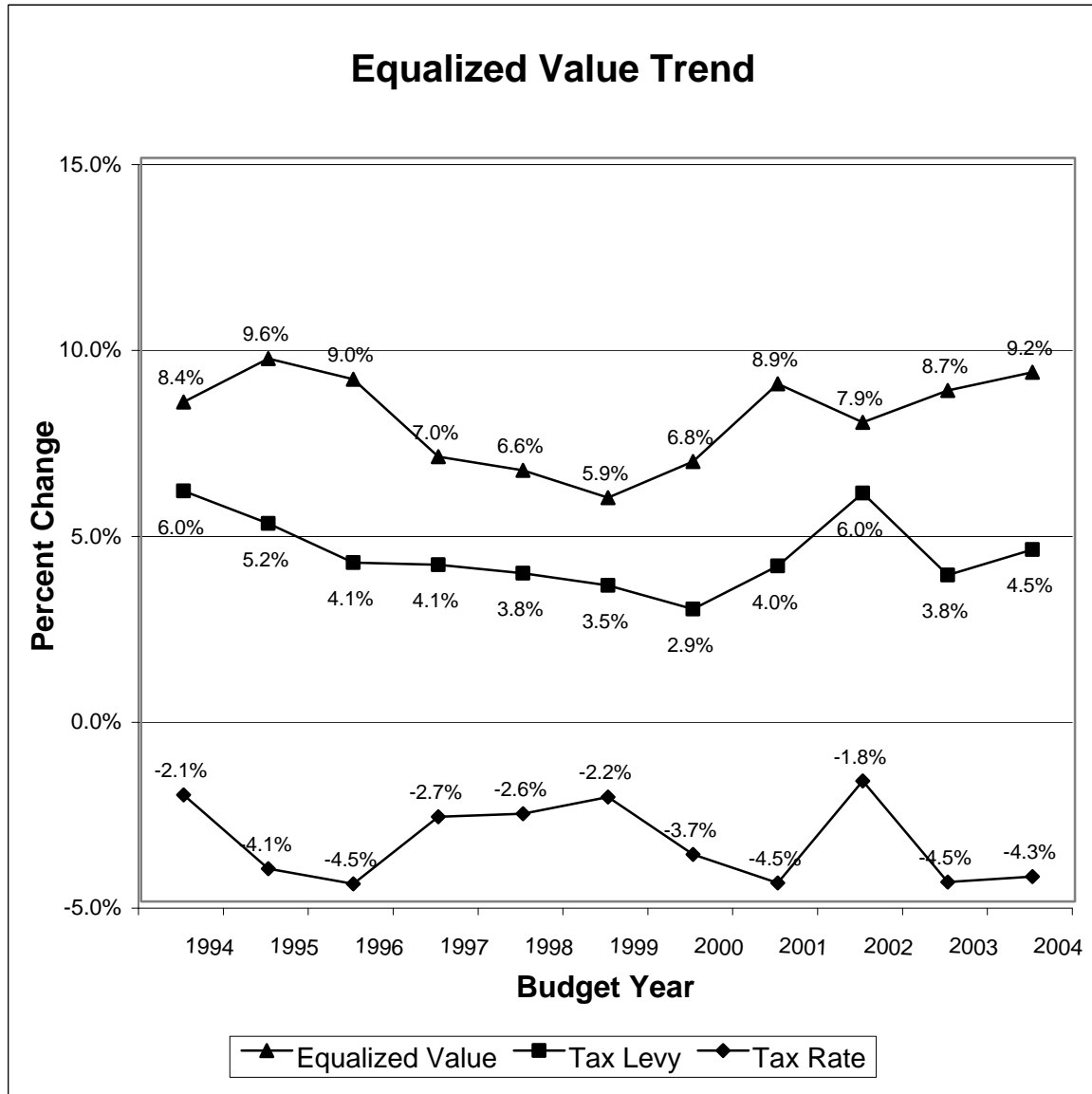
ANNUAL LEVY RATE

Waukesha County tax levy rate indicates the actual rate levied based on equalized value. The tax rate is adjusted each year for the change in property taxes required in the annual budget in relation to the increase or decrease of existing property value and the added value of new property development.



PROPERTY VALUE TAX LEVY DOLLARS AND RATE CHANGE PERCENTAGE TRENDS

The graph indicates the year to year percentage changes in equalized value, tax levy dollars and tax rate from 1992 to 2003 budget years. Budget planning and budget year levy target setting are key factors in keeping tax levy growth below valuation growth resulting in reductions in the tax rate. Historical data and change trends are identified in the summary of property tax levy data on the following page.



SUMMARY OF PROPERTY TAX LEVY DATA

		PROPERTY TAX RATES --PER \$1,000 OF EQUALIZED VALUE--			
BUDGET YEAR	TAX YEAR	GENERAL COUNTY RATE(1)	RATE INCREASE (\$\$)	Tax Rate Increase (%)	
1994	1993	\$3.16	(\$0.07)	-2.13%	
1995	1994	\$3.03	(\$0.13)	-4.11%	
1996	1995	\$2.89	(\$0.14)	-4.52%	
1997	1996	\$2.81	(\$0.08)	-2.72%	
1998	1997	\$2.74	(\$0.07)	-2.64%	
1999	1998	\$2.68	(\$0.06)	-2.19%	
2000	1999	\$2.58	(\$0.10)	-3.73%	
2001	2000	\$2.46	(\$0.12)	-4.50%	
2002	2001	\$2.42	(\$0.04)	-1.76%	
2003	2002	\$2.31	(\$0.11)	-4.48%	
Adopted	2004	2003	\$2.21	(\$0.10)	-4.33%

	BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY INCREASE (\$\$)	Tax Levy INCREASE (%)
	1994	1993	\$54,175,273	\$3,085,396	6.04%
	1995	1994	\$56,975,069	\$2,799,796	5.17%
	1996	1995	\$59,321,278	\$2,346,209	4.12%
	1997	1996	\$61,727,309	\$2,406,031	4.06%
	1998	1997	\$64,088,306	\$2,360,997	3.82%
	1999	1998	\$66,331,114	\$2,242,808	3.50%
	2000	1999	\$68,231,014	\$1,899,900	2.86%
	2001	2000	\$70,974,058	\$2,743,044	4.02%
	2002	2001	\$75,223,129	\$4,249,071	5.99%
	2003	2002	\$78,065,454	\$2,842,325	3.78%
Adopted	2004	2003	\$81,552,478	\$3,487,024	4.47%

	BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (3)	EQUALIZED VALUE INCREASE (\$\$)	Equalized Value Increase (%)
	1994	1993	\$17,157,630,770	\$1,334,372,500	8.43%
	1995	1994	\$18,805,160,500	\$1,647,529,730	9.60%
	1996	1995	\$20,505,823,300	\$1,700,662,800	9.04%
	1997	1996	\$21,934,239,300	\$1,428,416,000	6.97%
	1998	1997	\$23,381,634,700	\$1,447,395,400	6.60%
	1999	1998	\$24,752,110,250	\$1,370,475,550	5.86%
	2000	1999	\$26,442,836,150	\$1,690,725,900	6.83%
	2001	2000	\$28,802,075,250	\$2,359,239,100	8.92%
	2002	2001	\$31,074,293,750	\$2,272,218,500	7.89%
	2003	2002	\$33,791,109,550	\$2,716,815,800	8.74%
Adopted	2004	2003	\$36,910,435,050	\$3,119,325,500	9.23%

- NOTES: (1) Rounded to nearest cent.
 (2) Excludes amounts for Federated Library System.
 (3) Equalized value excludes tax incremental financing districts (TIDS).

COUNTY PROPERTY RATES FOR 2003 ADOPTED BUDGET

Waukesha County's Property tax rate is ranked 70th of 72 counties for 2003 budget purposes. An asterik (*) to the left of the county name denotes that a 0.5% county sales tax has been enacted by the county. An underline reflects counties bordering Waukesha County.

County	2002 Rank	Property Tax Rate For 2003 Budget (a)	County	2002 Rank	Property Tax Rate For 2003 Budget (a)
Menominee	1	\$9.05	* Green	37	\$5.45
* Pepin	2	\$8.12	Calumet	38	\$5.41
* Jackson	3	\$7.99	* Washburn	39	\$5.40
* Adams	4	\$7.89	* Portage	40	\$5.33
* Taylor	5	\$7.77	* Douglas	41	\$5.28
* Lafayette	6	\$7.47	Brown	42	\$5.25
* Richland	7	\$7.35	* Iron	43	\$5.24
Clark	8	\$7.24	* Walworth	44	\$5.13
* Buffalo	9	\$7.10	* Milwaukee	45	\$5.09
Florence	10	\$6.98	* Jefferson	46	\$5.01
* Marquette	11	\$6.98	* Kenosha	47	\$5.00
* Dunn	12	\$6.97	Outagamie	48	\$5.00
* Green Lake	13	\$6.85	Fond Du Lac	49	\$4.94
Kewaunee	14	\$6.74	* Barron	50	\$4.86
Sheboygan	15	\$6.46	* Rusk	51	\$4.78
* Vernon	16	\$6.44	Racine	52	\$4.76
* Trempealeau	17	\$6.42	* Forest	53	\$4.74
* Monroe	18	\$6.27	* Sauk	54	\$4.60
* Waushara	19	\$6.26	* Marinette	55	\$4.56
* Dodge	20	\$6.25	* Columbia	56	\$4.41
* Juneau	21	\$6.19	* Polk	57	\$4.35
Rock	22	\$6.19	* Bayfield	58	\$4.33
* Crawford	23	\$6.15	* Grant	59	\$4.08
* Price	24	\$6.14	* La Crosse	60	\$3.97
* Marathon	25	\$6.09	* Washington	61	\$3.81
Manitowoc	26	\$6.07	* Saint Croix	62	\$3.80
* Lincoln	27	\$6.06	* Chippewa	63	\$3.76
* Iowa	28	\$5.98	* Door	64	\$3.64
* Waupaca	29	\$5.96	* Burnett	65	\$3.56
Wood	30	\$5.88	* Sawyer	66	\$3.32
* Langlade	31	\$5.87	* Eau Claire	67	\$3.26
* Ashland	32	\$5.83	* Oneida	68	\$3.00
Winnebago	33	\$5.77	* Dane	69	\$2.99
* Pierce	34	\$5.75	Waukesha	70	\$2.38
* Oconto	35	\$5.72	* Vilas	71	\$2.28
* Shawano	36	\$5.51	* Ozaukee	72	\$1.96

(a) Property tax rates shown include library system and other special taxing authorities.

Source: Compiled by the Wisconsin Taxpayers Alliance; information from the Wisconsin Department of Revenue.

PROPERTY TAX PER PERSON FOR 2002 AND 2003 BUDGETS

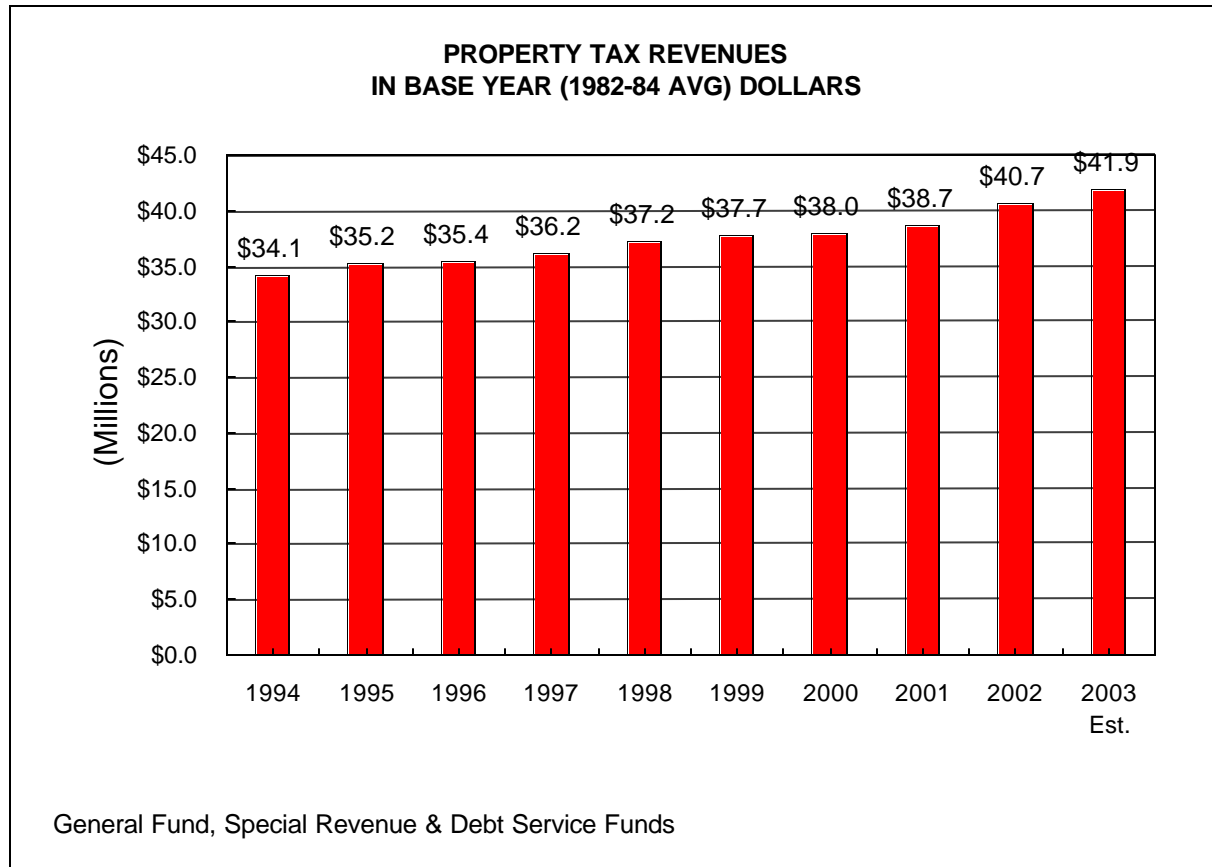
Waukesha County's Property tax per person is ranked 66th of 72 counties for 2003 budget purposes. An asterik (*) to the left of the county name denotes that a 0.5% county sales tax has been enacted by the county. An underline reflects counties bordering Waukesha County.

County	2003 Rank	2002 Rank	2003 Tax Levy Per Person	2002 Tax Levy Per Person	County	2003 Rank	2002 Rank	2003 Tax Levy Per Person	2002 Tax Levy Per Person
* Door	1	1	\$656.53	\$611.89	* Richland	37	34	\$302.16	\$292.98
* Adams	2	2	\$589.12	\$572.11	* Kenosha	38	38	\$298.67	\$280.72
* Green Lake	3	4	\$546.35	\$503.63	* Dodge	39	36	\$293.73	\$288.51
Florence	4	3	\$525.69	\$533.67	Rock	40	40	\$291.94	\$277.07
* Marquette	5	5	\$513.51	\$503.39	Brown	41	41	\$291.49	\$275.78
* Washburn	6	6	\$510.09	\$503.28	Manitowoc	42	48	\$290.18	\$270.16
* Vilas	7	12	\$472.48	\$390.30	* Ashland	43	43	\$285.58	\$272.36
* Waushara	8	8	\$458.16	\$444.21	* Jefferson	44	47	\$283.74	\$270.29
* Iron	9	7	\$453.37	\$446.89	* Green	45	35	\$280.68	\$291.58
* Bayfield	10	9	\$452.41	\$443.72	* St Croix	46	23	\$278.32	\$323.30
* Walworth	11	10	\$450.58	\$425.55	* Columbia	47	54	\$278.26	\$255.37
* Sawyer	12	25	\$440.67	\$318.62	* Shawano	48	11	\$277.63	\$421.60
* Burnett	13	16	\$393.06	\$358.49	Clark	49	39	\$276.57	\$279.65
* Pepin	14	14	\$393.02	\$376.77	* Outagamie	50	49	\$273.08	\$269.72
Menominee	15	17	\$391.85	\$356.10	Washington	51	46	\$272.61	\$270.40
* Price	16	13	\$388.56	\$389.54	* Wood	52	53	\$272.32	\$256.27
* Forest	17	22	\$381.34	\$333.92	* Portage	53	52	\$272.30	\$258.37
* Oconto	18	18	\$380.04	\$353.71	Barron	54	45	\$270.07	\$271.01
* Taylor	19	20	\$378.53	\$345.55	* Calumet	55	55	\$267.84	\$254.79
* Oneida	20	19	\$367.21	\$350.04	* Marinette	56	57	\$265.60	\$243.23
* Jackson	21	15	\$366.51	\$361.39	* Douglas	57	58	\$258.22	\$242.32
* Langlade	22	31	\$348.29	\$301.63	Trempealeau	58	60	\$253.90	\$240.21
* Iowa	23	24	\$346.02	\$318.94	Fond du Lac	59	64	\$246.86	\$228.59
* Lincoln	24	21	\$344.19	\$335.47	* Racine	60	62	\$246.80	\$232.48
Sheboygan	25	44	\$342.76	\$271.49	* Crawford	61	63	\$246.78	\$228.74
* Sauk	26	56	\$341.25	\$254.10	* Rusk	62	50	\$243.19	\$245.47
Kewaunee	27	26	\$339.48	\$317.72	* Vernon	63	59	\$240.12	\$242.28
* Buffalo	28	29	\$337.32	\$313.02	* Milwaukee	64	61	\$234.16	\$233.63
* Dunn	29	28	\$325.19	\$314.77	Monroe	65	65	\$232.81	\$218.79
* Pierce	30	30	\$321.00	\$302.51	* Waukesha	66	66	\$218.92	\$213.32
* Marathon	31	32	\$311.40	\$301.00	* Dane	67	67	\$211.79	\$208.76
* Polk	32	33	\$308.93	\$296.77	* Chippewa	68	68	\$197.18	\$198.22
* Juneau	33	42	\$306.44	\$274.33	* La Crosse	69	70	\$185.06	\$175.68
Winnebago	34	37	\$304.37	\$285.89	* Ozaukee	70	69	\$182.31	\$185.15
* Lafayette	35	27	\$303.74	\$314.91	* Eau Claire	71	71	\$161.64	\$157.94
* Waupaca	36	51	\$303.52	\$265.73	Grant	72	72	\$143.72	\$151.47

Source: Compiled by the Wisconsin Taxpayers Alliance; information from the Wisconsin Department of Revenue.

PROPERTY TAX REVENUE

Property tax revenue is an important focus for County officials and taxpayers. The focus is on that portion of the property tax (in 82-84 base dollars) used for general county purposes and excludes property tax in enterprise funds and internal service funds. The trend shows an average growth of 2.3% in constant dollars over the ten year period.

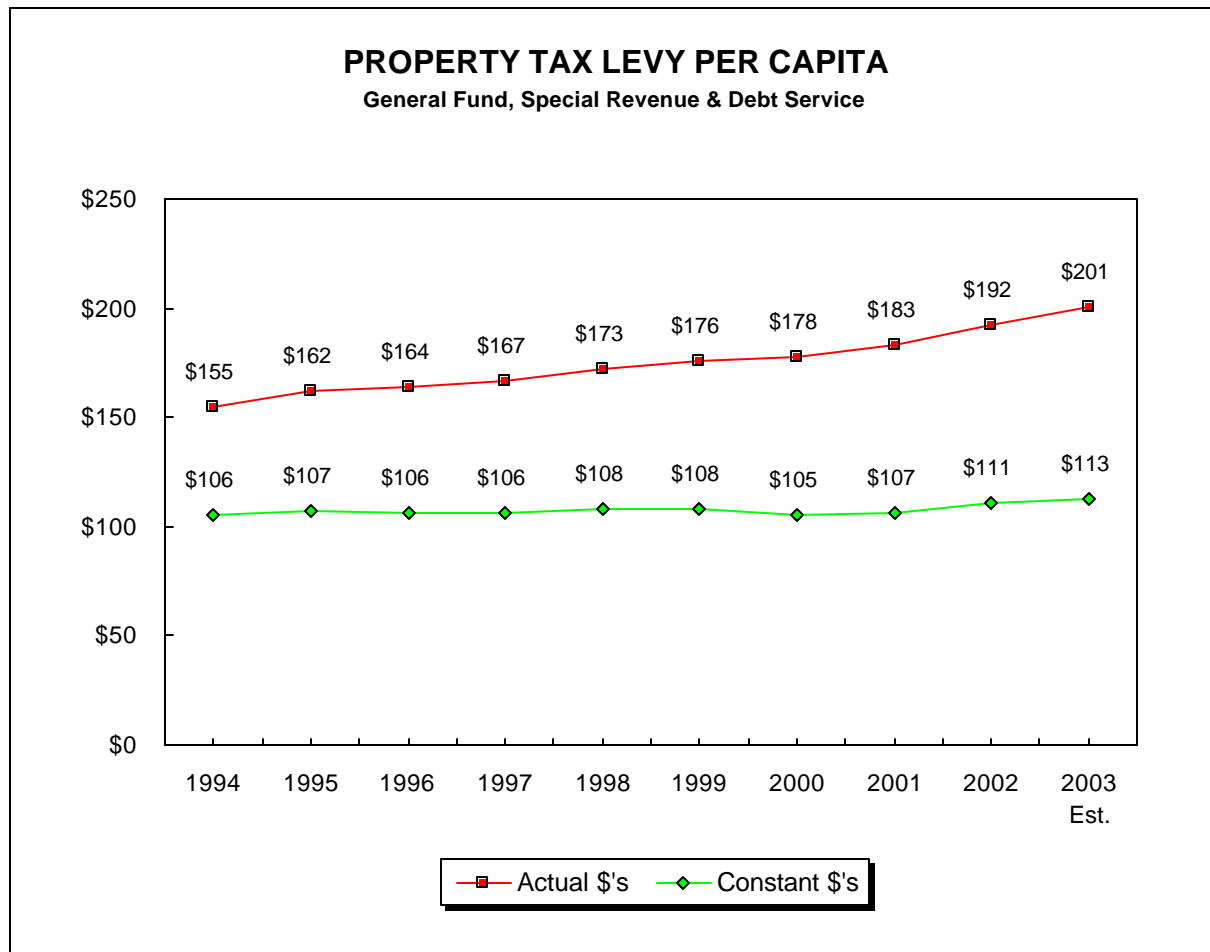


<u>Year</u>	<u>Property Tax Revenues*</u>	<u>Consumer Price Index</u>	<u>Base Year Dollars</u>
1994	\$50,165,863	147.0	\$34,126,437
1995	\$53,246,275	151.1	\$35,239,097
1996	\$54,775,597	154.7	\$35,407,626
1997	\$57,025,559	157.7	\$36,160,786
1998	\$59,615,270	160.3	\$37,189,813
1999	\$61,744,041	163.7	\$37,717,801
2000	\$64,132,851	168.6	\$38,038,464
2001	\$66,510,892	171.7	\$38,736,687
2002	\$70,785,692	174.0	\$40,681,432
2003 Est.	\$74,443,800	177.5	\$41,940,169

* For General County purposes.

PROPERTY TAX LEVY PER CAPITA

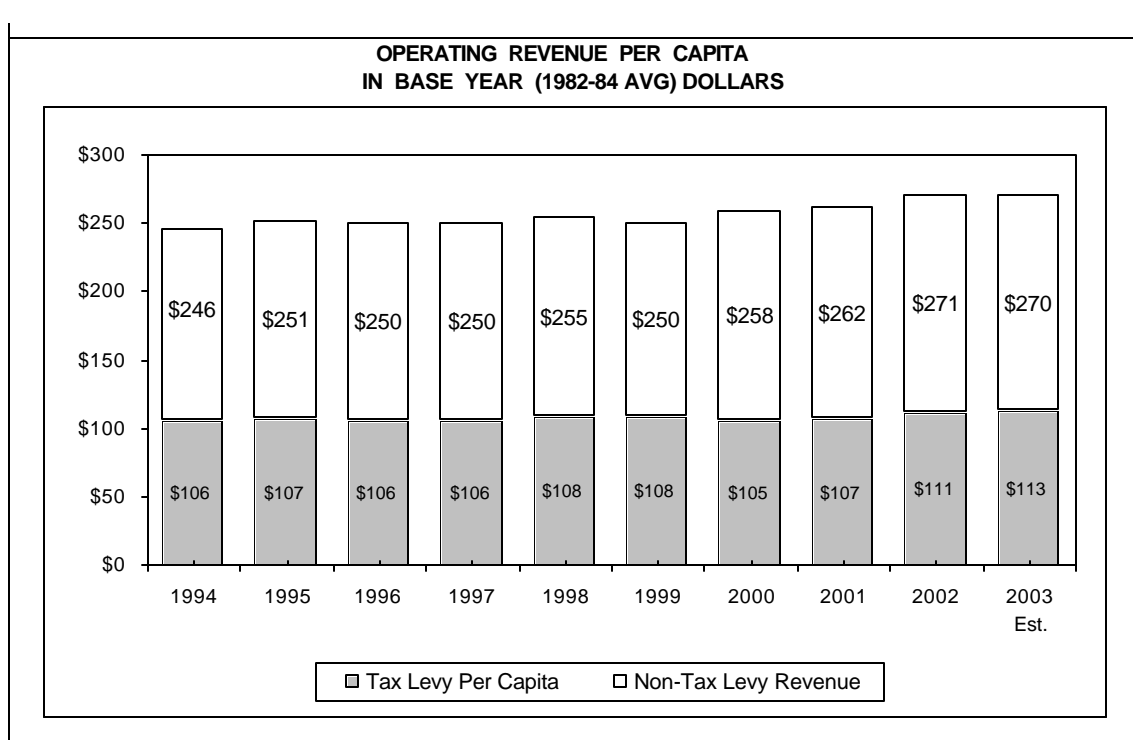
Property taxes per capita reflect changes relative to changes in population. Property taxes are adjusted by the Consumer Price Index (CPI - 1982-84 Base) to reflect changes relative to the value of the dollar. The trend data shows an average growth of about .08% in constant dollars over the ten year period.



Year	Tax Levy	Consumer	Population	Per Capita	
		Price Index		Actual \$'s	Base Year \$'s
1994	\$50,165,863	147.0	323,387	\$155	\$106
1995	\$53,246,275	151.1	328,631	\$162	\$107
1996	\$54,775,597	154.7	334,077	\$164	\$106
1997	\$57,025,559	157.7	341,338	\$167	\$106
1998	\$59,615,270	160.3	345,440	\$173	\$108
1999	\$61,744,041	163.7	350,273	\$176	\$108
2000	\$64,132,851	168.6	360,767	\$178	\$105
2001	\$66,510,892	171.7	363,571	\$183	\$107
2002	\$70,785,692	174.0	368,077	\$192	\$111
2003 Est.	\$74,443,800	177.5	371,189	\$201	\$113

OPERATING REVENUES PER CAPITA

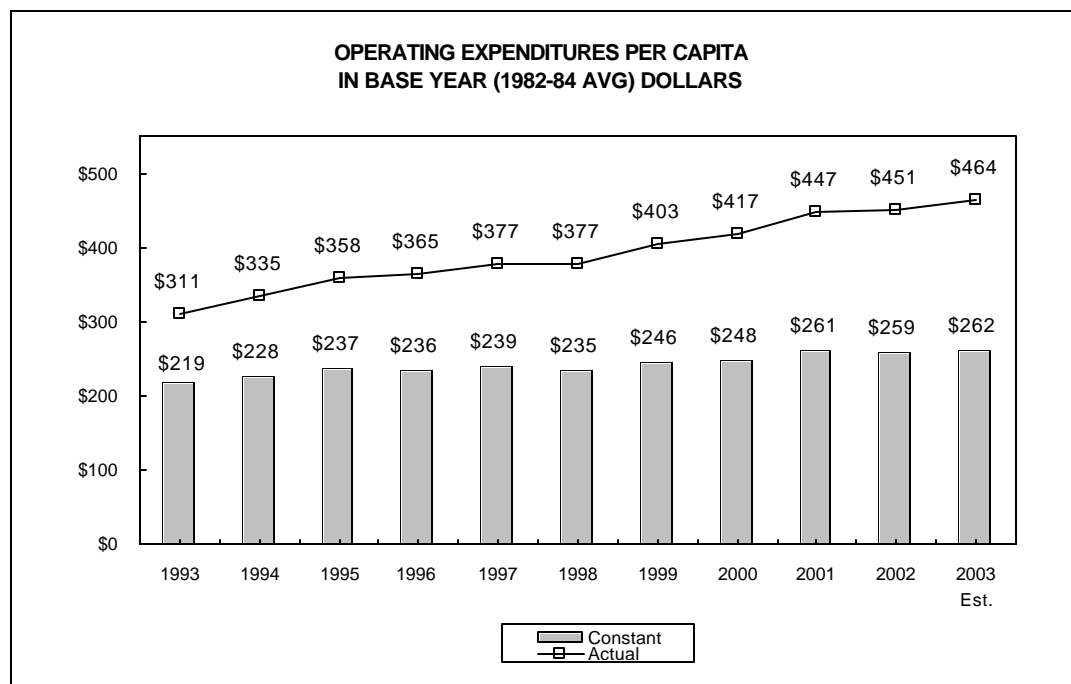
Operating revenue per capita show how revenues are changing relative to changes in the levels of population. Revenues include general fund, special revenue and debt service funds. Revenue sources include tax levy, intergovernmental revenues, charges for services, fines/forfeitures and licenses/permits. Total revenues are adjusted for inflation with the base year being 1982-1984 average. The indicator, over the ten year period, has increased in the early part of the period and then stabilized. In 1994, a State court support grant and new mandate relief funding was provided for the first time. The State Medicaid Waiver programs which fund community based care for persons diverted from nursing home or other institutional care has been an area of significant increase. State transportation aids have also seen increases. State day care funding, after increasing over several years was transferred to the State under the W-2 program changes. In more recent years, State revenue increases have slowed along with more controlled growth in tax levy. In recent years, investment income includes significant increases and decreases due to GASB Statement #31 which requires that investments be recorded at market, rather than cost. Most market unrealized gains and losses will not be realized since most securities are not sold prior to maturity or proximate life of the security.



Year	Revenues With Tax Levy	Tax Levy	Index	Revenues Base Year	Population	Per Capita
1994	\$117,151,986	\$50,165,863	147.0	\$79,695,229	323,387	\$246
1995	\$124,715,831	\$53,246,275	151.1	\$82,538,604	328,631	\$251
1996	\$129,384,752	\$54,775,597	154.7	\$83,635,910	334,077	\$250
1997	\$134,611,119	\$57,025,559	157.7	\$85,358,985	341,338	\$250
1998	\$141,039,897	\$59,615,270	160.3	\$87,984,964	345,440	\$255
1999	\$143,300,986	\$61,744,041	163.7	\$87,538,782	350,273	\$250
2000	\$157,159,164	\$64,132,851	168.6	\$93,214,214	360,767	\$258
2001	\$163,540,830	\$66,510,892	171.7	\$95,248,008	363,571	\$262
2002	\$173,668,907	\$70,785,692	174.0	\$99,809,717	368,077	\$271
2003 Est.	\$177,983,167	\$74,443,800	177.5	\$100,272,207	371,189	\$270

OPERATING EXPENDITURES PER CAPITA

Changes in expenditures (1982-1984 base year dollars) per capita reflect changes in expenditures relative to changes in population. Expenditures include general fund, special revenue and debt service funds (excludes proprietary and capital project funds). Expenditure changes may involve new services, programs or expansion in general governmental operations. Operating impacts of new facilities including a Justice Center, an expanded renovated Huber facility, Mental Health Center, Work Force Development Center and Administrative Center contribute to increases in 1993, 1994, and 1995. Additional increases since 1994 reflect State expansion of Medicaid Waiver programs. The General Relief Program was significantly reduced in 1996. Additional capacity was added at the Huber facility in 1996 and at the main jail in 1997 with the opening of the 4th pod. Wisconsin Works (W-2) was implemented in 1998 resulting in reduced expenditures offset with continued growth in State Medicaid Waiver programs and the implementation of a new Federal CDBG HOME program. Growth in 1999 and 2000 continues in State funded long term care programs, CDBG HOME program, and new initiatives to purchase lands identified in the County's Park and Open Space Plan and to increase transit services. Increases in 2001 and 2002 include \$1.9 million and \$1.35 million respectively to increase the level of the County's health insurance reserves recommended by actuarial analysis.

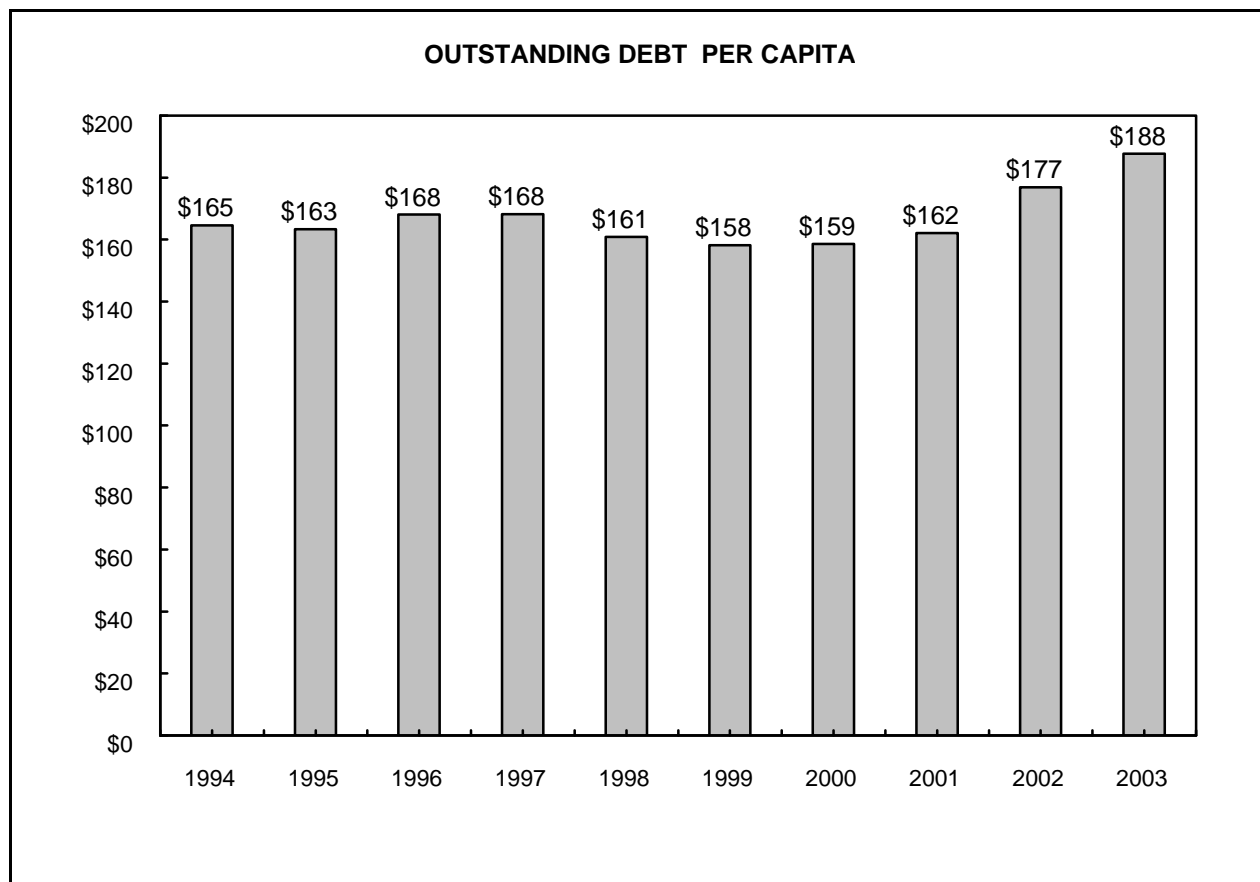


Year	Expenditures *	Index	Base Year	Population	Per Capita	
					Actual	Base Year
1993	\$99,121,504	142.1	\$69,754,753	318,835	\$311	\$219
1994	\$108,210,406	147.0	\$73,612,521	323,387	\$335	\$228
1995	\$117,800,631	151.1	\$77,962,032	328,631	\$358	\$237
1996	\$121,838,538	154.7	\$78,757,943	334,077	\$365	\$236
1997	\$128,776,888	157.7	\$81,659,409	341,338	\$377	\$239
1998	\$130,079,790	160.3	\$81,147,717	345,440	\$377	\$235
1999	\$141,276,453	163.7	\$86,302,048	350,273	\$403	\$246
2000	\$150,551,492	168.6	\$89,295,072	360,767	\$417	\$248
2001	\$162,693,676	171.7	\$94,754,616	363,571	\$447	\$261
2002	\$165,985,724	174.0	\$95,394,094	368,077	\$451	\$259
2003 Est.	\$172,299,105	177.5	\$97,069,918	371,189	\$464	\$262

* Excludes one-time expenditures for debt retirement in 1993, 1995, debt paydown in 1998 and 1999, payments to refund County debt in 2001 and payments to reduce the prior years unfunded pension liability.

OUTSTANDING DEBT PER CAPITA

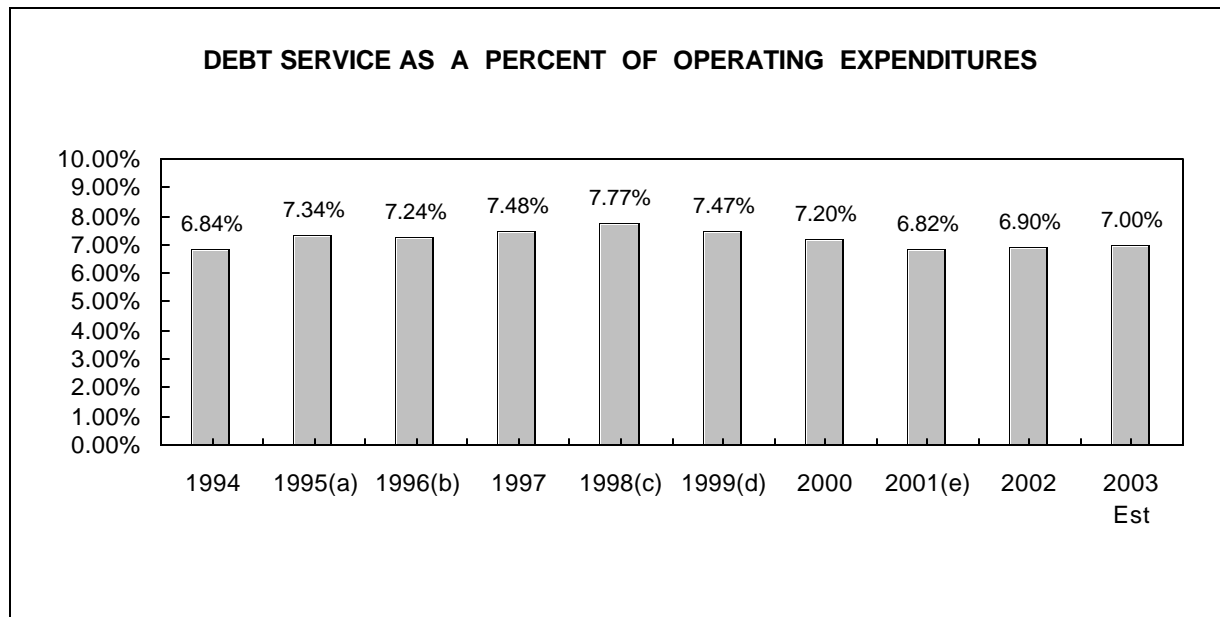
Outstanding debt is defined as the remaining principal on general obligation bonds which the County has pledged its full faith and credit, and unlimited taxing power. Dividing the outstanding debt by the current population is another indicator of the burden on the community of the general obligation debt issued. In 1993 and in 1995 the County used fund balance of \$3.6 million and \$3 million respectively to defease a portion of the 1989 and 1990 issues resulting in minimal increase in outstanding debt in those years. In 1998, \$4.5 million of fund balance was used for additional debt redemption of the 1992 note and in 1999 \$2.35 million was used to pay \$2.35 million of the 1993B debt issue. In 2001, the county refinanced \$16.4 million of debt issued between 1994 and 1996 resulting in future interest savings. The 2002 budget of \$9.9 million was modified to borrow an additional \$4.7 million and reduce the planned 2003 borrowing of \$18.4 million to \$13.5 million to take advantage of historically low interest rates in 2002. The bond issue have increased in 2002 and 2003 to fund a Justice Center addition project for \$34 million, with additional borrowing over the next two years.



<u>Year</u>	<u>Current Year</u> <u>Borrowing</u>	<u>Outstanding</u> <u>Debt</u>	<u>Population</u>	<u>Debt Per</u> <u>Capita</u>
1994	\$9,100,000	\$53,219,891	323,387	\$165
1995	\$9,400,000	\$53,668,746	328,631	\$163
1996	\$8,900,000	\$56,160,965	334,077	\$168
1997	\$9,800,000	\$57,425,000	341,338	\$168
1998	\$9,800,000	\$55,575,000	345,540	\$161
1999	\$9,900,000	\$55,425,000	350,273	\$158
2000	\$9,900,000	\$57,200,000	360,767	\$159
2001	\$9,900,000	\$58,930,000	363,571	\$162
2002	\$14,600,000	\$65,085,000	368,077	\$177
2003	\$13,500,000	\$69,665,000	371,189	\$188

DEBT SERVICE AS A PERCENT OF OPERATING EXPENDITURES

Debt service includes principal and interest payments on general county debt obligations borrowed for capital project expenditures. Debt service payments are examined relative to general operating expenditures including special revenue funds. As a fixed cost, debt service can reduce expenditure flexibility. According to the International City Management Association (ICMA), if debt service as a percent of operating expenditure is below 10 percent, the credit industry views this situation favorably. If it exceeds 20 percent, potential risk exists. County debt service has remained stable in proportion to increases in general operating expenditures. Overall, the county is still below the 10 percent threshold. Increases reflect a continued emphasis on capital needs including major highway and facility projects. The debt burden is managed in relation to the funding requirements of the Five-Year Capital Plan. In addition the County has also used defeasement and refunding activity. In 1995, \$3.0 million of the 1990 series notes was defeased. In 1998, \$4.5 million was paid down on the 1992 issue and in 1999, \$2.35 million was paid down on the 1993B issue. In 2001, the county refinanced \$16.4 million of debt issued between 1994 and 1996 resulting in future interest savings.



Year	Debt Service	Operating Expenditures	Percent
1994	\$7,672,442	\$112,110,406	6.84%
1995(a)	\$8,722,010	\$118,800,631	7.34%
1996(b)	\$8,821,384	\$121,838,538	7.24%
1997	\$9,628,743	\$128,776,888	7.48%
1998(c)	\$10,100,776	\$130,079,790	7.77%
1999(d)	\$10,549,842	\$141,276,453	7.47%
2000	\$10,847,081	\$150,551,492	7.20%
2001(e)	\$11,095,040	\$162,693,676	6.82%
2002	\$11,450,319	\$165,985,724	6.90%
2003 Est	\$12,053,384	\$172,299,105	7.00%

(a) Excludes debt service to partially defease \$3 million of 1990 Service notes.

(b) Excludes debt service to refinance debt issued in 1990 & 1991.

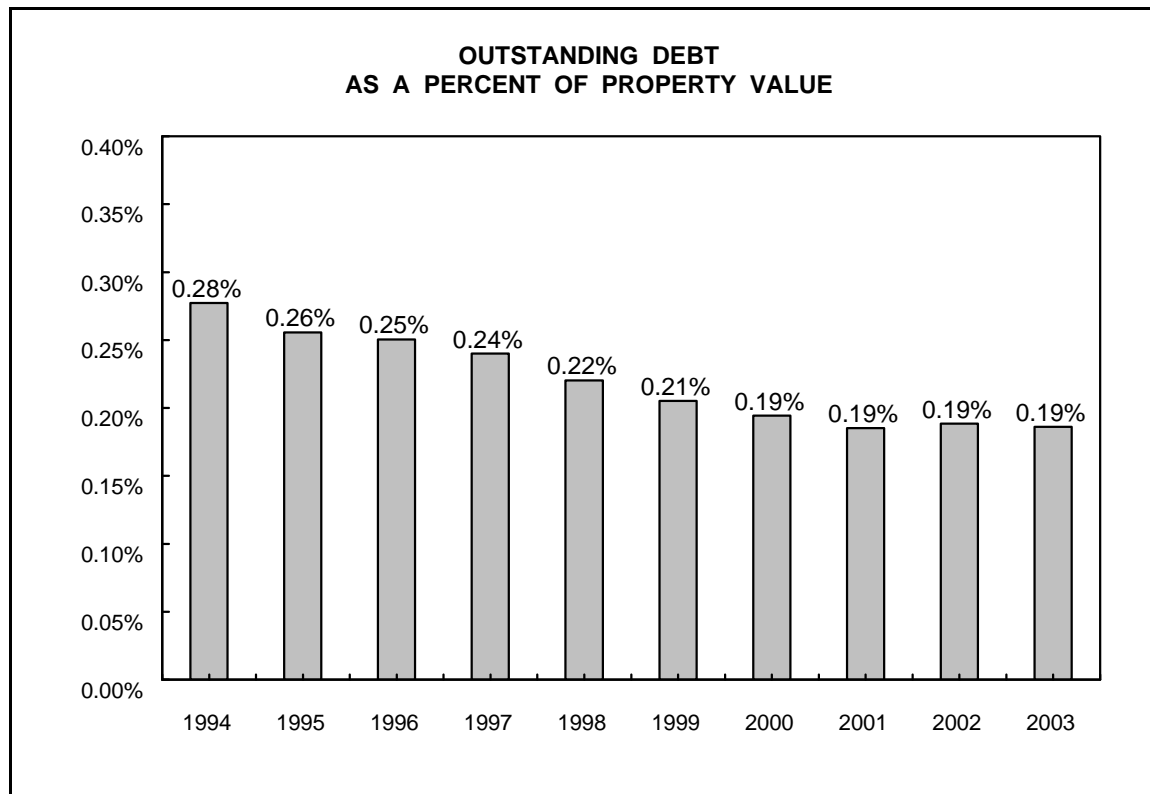
(c) Excludes debt service to paydown \$4.5 million of the 1992 debt issue.

(d) Excludes debt service to paydown \$2.35 million of the 1993B debt issue.

(e) Excludes debt service to refinance outstanding debt issued between 1994 & 1996.

OUTSTANDING DEBT AS A PERCENT OF EQUALIZED VALUE

Outstanding debt is defined as the remaining principal on general obligation bonds which the County has pledged its full faith and credit, and unlimited taxing power. With the property tax as the major revenue source, long-term debt is assessed by looking at the debt service as a percent of equalized value. By statute, the County is restricted to 5% of the equalized value of all property in the County. At this time the County is well below the 5% debt limit with outstanding debt at one quarter of one percent. In 1995, outstanding debt is reduced with the partial redemption (defeasance) of \$3 million of the 1990 series notes on December 1, 1995. The notes were defeased through the use of \$2.2 million of General Fund Balance and \$800,000 of the Debt Service fund balance. In 1998, \$4.5 million was used to paydown 1992 debt. In 1999, \$2.35 million of fund Balance was used to paydown the 1993 B issue. In 2001, the county refinanced \$16.4 million of debt issued between 1994 and 1996 resulting in future interest savings. The 2002 budget of \$9.9 million was modified to borrow an additional \$4.7 million and reduce the planned 2003 borrowing of \$18.4 million to \$13.5 million to take advantage of historically low interest rates in 2002. The bond issue have increased in 2002 and 2003 to fund a Justice Center addition project for \$34 million, with additional borrowing over the next two years.



Year	Equalized Value*	Outstanding Debt	Percent
1994	\$19,196,437,500	\$53,219,891	0.28%
1995	\$20,999,096,400	\$53,668,746	0.26%
1996	\$22,432,282,700	\$56,160,965	0.25%
1997	\$23,920,210,200	\$57,425,000	0.24%
1998	\$25,227,651,400	\$55,575,000	0.22%
1999	\$27,000,725,300	\$55,425,000	0.21%
2000	\$29,441,736,300	\$57,200,000	0.19%
2001	\$31,816,827,400	\$58,930,000	0.19%
2002	\$34,518,445,200	\$65,085,000	0.19%
2003	\$37,450,170,400	\$69,665,000	0.19%

* Includes Tax Incremental Districts

EMPLOYEES PER 1,000 POPULATION

The number of employees reflect the number of budgeted regular full time and regular part time positions stated in full time equivalents for each year. Since personnel costs represent a significant portion of the County's operating budget, changes in the number of employees in relation to the population of the County provide another means of assessing the growth in County operations. Increases or decreases may indicate changes in the productivity of employees. Additional positions in 1996 are for additional bed capacity at the Huber facility and positions for the new Nagawaukee Ice Arena. In 1997, additional positions are needed for opening of 4th pod in the jail facility. In 1998, positions are reduced with the transfer of the new State economic assistance program to a third party provider. The previous program was provided by County staff. The opening of a new park, and expansion in the courts and jail have increased the number of positions, however these increases are at a lower growth rate than the growth rate in population.



<u>Year</u>	<u>Employees*</u>	<u>Population</u>	<u>Employees per 1,000 Population</u>
1994	1,302	323,387	4.0
1995	1,313	328,631	4.0
1996	1,321	334,077	4.0
1997	1,336	341,338	3.9
1998	1,330	345,440	3.9
1999	1,336	350,273	3.8
2000	1,339	360,767	3.7
2001	1,351	363,571	3.7
2002	1,349	368,077	3.7
2003	1,343	371,189	3.6

* Excludes temporary extra help, seasonals and limited term employees

**BUDGETED PERSONNEL COSTS AS A PERCENT OF NET OPERATING BUDGET
(ALL FUNDS)**

	2000	2001	2002	2003	2004
Personnel Costs	\$72,919,923	\$76,997,689	\$81,618,786	\$86,071,261	\$91,651,264
Total Net Oper Expenditures (w/o Capital Projects)	\$158,597,912	\$169,579,768	\$177,113,566	\$185,166,067	\$194,570,297
Percent of Operating Budg	46.0%	45.4%	46.1%	46.5%	47.1%

**BUDGETED SALARY AND BENEFIT COST BREAKDOWN
(ALL FUNDS)**

	2000	2001	2002	2003	2004
Salaries	\$55,290,134	\$58,691,056	\$60,922,241	\$62,885,861	\$65,938,167
Employee Benefits (a)	<u>\$17,629,789</u>	<u>\$18,306,633</u>	<u>\$20,696,545</u>	<u>\$23,185,400</u>	<u>\$25,713,097</u>
Total Personnel Costs	\$72,919,923	\$76,997,689	\$81,618,786	\$86,071,261	\$91,651,264
Benefits as % of Total Salaries	31.9%	31.2%	34.0%	36.9%	39.0%

(a) Amounts include compensated benefit cost only. Does not include value of paid time off such as \

**BUDGETED EXPENDITURES AND TAX LEVY
(2000 - 2004)**

	2000 Budget	2001 Budget	2002 Budget	2003 Budget	2004 Budget
Gross Expenditures					
Operating	\$ 170,635,069	\$ 182,541,032	\$ 190,568,317	\$ 199,649,673	\$ 208,705,759
Capital	<u>\$ 25,137,440</u>	<u>\$ 23,257,250</u>	<u>\$ 26,869,688</u>	<u>\$ 29,638,300</u>	<u>\$ 28,344,370</u>
TOTAL GROSS EXPENDITURES	\$ 195,772,509	\$ 205,798,282	\$ 217,438,005	\$ 229,287,973	\$ 237,050,129
Less: Interdepartmental Charges	<u>\$ 12,037,157</u>	<u>\$ 12,961,264</u>	<u>\$ 13,454,751</u>	<u>\$ 14,483,606</u>	<u>\$ 14,135,462</u>
TOTAL NET EXPENDITURES	\$ 183,735,352	\$ 192,837,018	\$ 203,983,254	\$ 214,804,367	\$ 222,914,667
Operating % of Net Expenditures	86.32%	87.94%	86.83%	86.20%	87.28%
Capital % of Net Expenditures	13.68%	12.06%	13.17%	13.80%	12.72%
General County Tax Levy *					
Operating	\$62,911,374	\$65,459,758	\$69,617,441	\$72,916,148	\$76,799,146
Capital	<u>\$5,319,640</u>	<u>\$5,514,300</u>	<u>\$5,605,688</u>	<u>\$5,149,306</u>	<u>\$4,753,332</u>
TOTAL COUNTY TAX LEVY	\$68,231,014	\$70,974,058	\$75,223,129	\$78,065,454	\$81,552,478
Operating Levy % of General County I	92.20%	92.23%	92.55%	93.40%	94.17%
Capital Levy % of General County Lev	7.80%	7.77%	7.45%	6.60%	5.83%
General County Tax Levy % of Total Net Expenditures	37.14%	36.81%	36.88%	36.34%	36.58%

* Total Levy Excluding Federated Library System.

OPERATING & CAPITAL BUDGET SUMMARY WITH YEAR TO DATE INFORMATION

Note: State law (Wis Stats. Chap.65.90) requires budgets to include actual expenditures for not less than the first 6 months of the current year.

OPERATING BUDGET	2002 ACTUAL	2003 ADOPTED BUDGET	2003 MODIFIED BUDGET	2003 ACTUAL YTD (a)	2004 BUDGET	CHANGE FROM 2003 ADOPTED BUDGET \$ %
EXPENDITURES						
PERSONNEL COSTS	\$80,377,332	86,071,261	\$86,220,452	\$52,106,361	91,651,264	5,580,003 6.48%
OPERATING EXPENSES	\$83,472,643	84,712,194	\$90,591,107	\$50,658,036	88,290,440	3,578,246 4.22%
INTERDEPT. CHARGES	\$13,266,211	14,483,606	\$14,705,844	\$9,892,413	14,135,462	(348,144) -2.40%
FIXED ASSET & IMPROVE	\$1,552,966	2,094,074	\$1,924,092	\$891,784	1,743,405	(350,669) -16.75%
DEBT SERVICE	\$11,450,319	12,288,538	\$12,288,538	\$1,962,370	12,885,188	596,650 4.86%
TOTAL EXPENDITURES	\$190,119,471	\$199,649,673	\$205,730,033	\$115,510,963	208,705,759	9,056,086 4.54%
REVENUES						
GEN'L GOVT. REVENUES	\$66,589,760	65,352,786	\$67,737,985	\$44,459,130	67,657,640	2,304,854 3.53%
FINES & LICENSES	\$3,375,583	2,628,300	\$2,628,300	\$2,203,869	2,778,445	150,145 5.71%
CHARGES FOR SERVICES	\$23,168,439	23,134,296	\$23,301,446	\$16,705,365	23,656,494	522,198 2.26%
INTERDEPART. REVENUES	\$13,533,725	14,218,046	\$14,218,046	\$10,080,227	13,870,852	(347,194) -2.44%
OTHER REVENUES (b)	\$15,931,396	20,005,564	\$22,363,590	\$4,307,688	22,488,714	2,483,150 12.41%
TOTAL REVENUES	\$122,598,903	\$125,338,992	\$130,249,367	\$77,756,280	130,452,145	5,113,153 4.08%
RETAINED EARNINGS	\$1,824,525	1,149,572	\$1,149,572	\$0	1,314,719	165,147 14.37%
TRANSFERS/SURPLUSES	\$2,636,779	\$0	(\$1,169,985)	\$0	-	- 0.00%
TAX LEVY	\$71,981,872	\$75,460,253	\$75,460,253	N/A	79,568,333	4,108,080 5.44%
					-	
CAPITAL BUDGET	2002 ACTUAL	2003 ADOPTED BUDGET	2003 MODIFIED BUDGET	2003 ACTUAL YTD (a)	2004 BUDGET	CHANGE FROM 2003 ADOPTED BUDGET \$ %
EXPENDITURES	\$18,900,397	29,638,300	\$53,935,383	\$12,336,029	28,344,370	(1,293,930) -4.37%
REVENUES (b)	\$14,547,708	24,488,994	\$24,941,994	\$15,887,492	23,591,038	(897,956) -3.67%
TAX LEVY/ FUND BALANCE (c)	\$4,352,689	5,149,306	28,993,389		4,753,332	(395,974) -7.69%

(a) 2003 Actual Year to Date figures include financial and encumbrance activity through 9/9/03.

(b) Amounts include fund balance appropriations in 2002, 2003, and 2004 budget amounts.

(c) Capital projects are multi year appropriations; therefore, negative tax levy figures represent unexpended funds that may be spent in subsequent years.

MAJOR PROPERTY TAX LEVY FUNDING FOR STATE MANDATED SERVICES

	1999	2000	2001	2002	2003	2004
Adopted Budget - General County	\$66.3	\$68.2	\$70.9	\$75.2	\$78.1	\$81.5
Mandated Court Services:	\$5.7	\$5.8	\$5.9	\$6.3	\$6.8	\$7.3
Includes Circuit Court Services, District Attorney, Sheriff provided services to the courts including process serving, warrants and bailiff services.						
Mandated Law Enforcement Services:	\$7.4	\$7.9	\$9.0	\$9.9	\$10.5	\$11.4
Includes probations/parole holds, law enforcement service levels for patrol and detective services required by statute and corrections.						
Mandated Health and Human Services:	<u>\$10.4</u>	<u>\$11.3</u>	<u>\$12.2</u>	<u>\$12.9</u>	<u>\$14.0</u>	<u>\$14.4</u>
Includes all Human Service programs except County provided Basic Assistance for Individuals in Crisis (BASIC) program and Aging programs.						
Total Est. State Mandated Expenditures	\$23.5	\$25.0	\$27.1	\$29.1	\$31.4	\$33.1
Less: State Revenue Offsets:						
Mandate Relief	\$1.3	\$1.3	\$1.4	\$1.3	\$1.4	\$0.0
Shared Revenues	\$1.3	\$1.2	\$1.1	\$1.1	\$0.8	\$0.8
Transportation Aids	<u>\$4.5</u>	<u>\$4.5</u>	<u>\$4.6</u>	<u>\$4.9</u>	<u>\$5.3</u>	<u>\$5.3</u>
Total State Revenue Offsets	\$7.1	\$7.0	\$7.1	\$7.3	\$7.5	\$6.1
Net Est. State Mandate Funding	\$16.4	\$18.0	\$20.0	\$21.8	\$23.8	\$27.0
Mandate Costs covered by County % of Tax Levy	24.7%	26.4%	28.2%	29.1%	30.5%	33.1%

Above figures exclude County indirect costs.

**SUMMARY OF PROPERTY TAX LEVY DATA
FOR FEDERATED LIBRARY PURPOSES**

		FEDERATED LIBRARY PROPERTY TAX RATE --PER \$1,000 OF EQUALIZED VALUE--			
BUDGET YEAR	TAX YEAR	GENERAL COUNTY RATE(1)	RATE INCREASE (\$)	RATE INCREASE (%)	
1994	1993	\$0.2883	(\$0.0155)	-0.53%	
1995	1994	\$0.2727	(\$0.0157)	-5.44%	
1996	1995	\$0.2598	(\$0.0129)	-4.73%	
1997	1996	\$0.2604	\$0.0007	0.25%	
1998	1997	\$0.2634	\$0.0030	1.14%	
1999	1998	\$0.2650	\$0.0016	0.63%	
2000	1999	\$0.2656	\$0.0005	0.20%	
2001	2000	\$0.2722	\$0.0067	2.51%	
2002	2001	\$0.2703	(\$0.0019)	-0.69%	
2003	2002	\$0.2643	(\$0.0061)	-2.24%	
Adopted	2004	2003	\$0.2629	(\$0.0014)	-0.52%

	BUDGET YEAR	TAX YEAR	COUNTY LEVY FOR FED LIB.	TAX LEVY INCREASE (\$\$)	TAX LEVY INCREASE (%)
	1994	1993	\$1,282,264	\$156,478	13.90%
	1995	1994	\$1,355,257	\$72,993	5.69%
	1996	1995	\$1,426,125	\$70,868	5.23%
	1997	1996	\$1,547,601	\$121,476	8.52%
	1998	1997	\$1,687,063	\$139,462	9.01%
	1999	1998	\$1,788,815	\$101,752	6.03%
	2000	1999	\$1,937,018	\$148,203	8.28%
	2001	2000	\$2,183,178	\$246,160	12.71%
	2002	2001	\$2,364,431	\$181,253	8.23%
	2003	2002	\$2,544,105	\$179,674	7.60%
Adopted	2004	2003	\$2,769,187	\$225,082	8.85%

	BUDGET YEAR	TAX YEAR	EQUALIZED VALUE MUNICIPALITIES W/O LIBRARIES	EQUALIZED VALUE INCREASE (\$\$)	EQUALIZED VALUE INCREASE (%)
	1994	1993	\$4,447,143,100	\$740,906,300	19.99%
	1995	1994	\$4,970,567,300	\$523,424,200	11.77%
	1996	1995	\$5,490,073,100	\$519,505,800	10.45%
	1997	1996	\$5,942,806,500	\$452,733,400	8.25%
	1998	1997	\$6,405,502,700	\$462,696,200	7.79%
	1999	1998	\$6,749,562,700	\$344,060,000	5.37%
	2000	1999	\$7,294,174,900	\$544,612,200	8.07%
	2001	2000	\$8,020,202,300	\$726,027,400	9.95%
	2002	2001	\$8,746,220,900	\$726,018,600	10.98%
	2003	2002	\$9,626,522,000	\$880,301,100	9.14%
Adopted	2004	2003	\$10,533,032,800	\$906,510,800	9.42%

NOTES: (1) Rounded to nearest cent.

EQUIVALENT REGULAR FULL-TIME / PART-TIME BUDGETED POSITIONS SUMMARY 2002-2004
EXCLUDES OVERTIME AND EXTRA HELP

DEPARTMENTS BY FUND & FUNCTIONAL AREAS	FUND	2002 Adopted Budget	Changes from 2002	2003 Adopted Budget	Changes from 2003	2004 Budget
Co. Executive - Emergency Mgmt	General	1.50	0.00	1.50	0.50	2.00
Public Works-Communication Center	General	0.00	8.50	8.50	16.00	24.50
District Attorney	General	31.50	0.00	31.50	0.00	31.50
Circuit Court Services	General	104.75	0.00	104.75	0.00	104.75
Medical Examiner	General	9.00	0.00	9.00	1.00	10.00
Sheriff	General	321.50	(8.00)	313.50	0.75	314.25
Justice and Public Safety		468.25	0.50	468.75	18.25	487.00
County Executive	CDBG	2.25	0.00	2.25	0.25	2.50
Corporation Counsel	Child Support	31.60	(1.00)	30.60	0.05	30.65
Senior Services	General	12.45	0.00	12.45	0.00	12.45
Senior Services	Elderly Nutrition	4.30	0.00	4.30	4.30	8.60
Health & Human Services	Human Services	263.68	(1.81)	261.87	1.50	263.37
Health & Human Services	Long Term Care	34.50	(1.00)	33.50	(1.00)	32.50
Health & Human Services	Mental Health Center	39.96	0.00	39.96	0.50	40.46
Health & Human Services	Public Health	36.20	0.00	36.20	(0.26)	35.94
Veterans Services	General	3.70	0.00	3.70	0.00	3.70
Health and Human Services		428.64	(3.81)	424.83	5.34	430.17
Register Of Deeds	General	25.88	1.12	27.00	0.00	27.00
UW-Extension	General	4.75	(0.50)	4.25	(0.75)	3.50
Fed. Library	Federated Library	7.00	0.00	7.00	0.00	7.00
Parks & Land Use	General	92.50	0.50	93.00	0.00	93.00
Parks & Land Use	Golf Course	9.58	0.00	9.58	0.00	9.58
Parks & Land Use	Ice Arenas	5.78	0.00	5.78	0.00	5.78
Parks & Land Use	Exposition Center	4.14	0.00	4.14	0.00	4.14
Parks & Land Use	Land Information Systems	2.00	1.00	3.00	0.00	3.00
Parks, Env., Educ. And Land Use		151.63	2.12	153.75	(0.75)	153.00
Public Works	General	73.40	(2.00)	71.40	0.00	71.40
Public Works	Transportation	72.10	(1.00)	71.10	(1.00)	70.10
Public Works	Central Fleet Maintenance	18.00	0.00	18.00	0.00	18.00
Airport	Airport Development	3.00	0.00	3.00	0.00	3.00
Public Works		166.50	(3.00)	163.50	(1.00)	162.50
County Executive	General	4.75	0.00	4.75	(0.25)	4.50
County Board	General	9.00	0.00	9.00	0.00	9.00
County Clerk	General	5.00	0.00	5.00	(1.00)	4.00
Treasurer	General	6.50	(0.50)	6.00	0.00	6.00
Dept. Of Administration	General	65.00	(0.40)	64.60	0.00	64.60
Dept. Of Administration	Risk Management	3.20	0.00	3.20	0.00	3.20
Dept. Of Administration	Records Management	7.50	0.00	7.50	(0.50)	7.00
Dept. Of Administration	Communications	2.35	0.00	2.35	0.00	2.35
Dept. Of Administration	Radio Services	5.20	(0.10)	5.10	0.00	5.10
Dept. Of Administration	Collections	4.75	0.00	4.75	1.00	5.75
Corporation Counsel	General	11.40	0.00	11.40	(0.05)	11.35
General Administration		124.65	(1.00)	123.65	(0.80)	122.85
Non Departmental	End User Tech. Fund	9.00	0.00	9.00	1.00	10.00
Non Departmental		9.00	0.00	9.00	1.00	10.00
Total Regular (F.T. / P.T) Positions County-wide (FTE)		1,348.67	(5.19)	1,343.48	22.04	1,365.52

For additional detail see the Budgeted Position Detail Summary for each Department

GLOSSARY OF SIGNIFICANT TERMS

ACTIVITIES

The major programs and projects performed by a department.

ACTIVITY AND PROGRAM DATA STATISTICS

Data, which reflects the volume (quantitative measure) of work, performed in the significant activities of a department/program. As the County implements its strategic planning process, this information will be transitioned to performance measures (see definition in this listing).

APPROPRIATION

The legal authorization to make expenditures and incur financial obligations for goods and services during the budget year. Appropriations are authorized in department budgets by fund.

APPROPRIATION UNIT

One or more expenditure accounts grouped by purpose, including:

1. Personnel Costs--Costs of all salary and non-salary compensation incurred in accordance with County policy. Includes wages, longevity, and overtime compensation paid to county employees. This also includes compensation for sick leave, holiday, vacation and education leaves. Major employee benefits include: County pension and Social Security contributions, health, life, dental and disability insurance.
2. Operating Expenses--Costs of all utilities, supplies, materials, travel, and tuition expenses necessary for the operation of a department. Also includes costs of all services purchased from outside vendors.
3. Interdepartmental Charges--Costs of all supplies, materials, or services purchased by one county department from another county department (mainly Internal Service funds).
4. Fixed Assets/Improvements--Costs of all equipment items (over \$5,000) used by agencies. This category includes capital outlay, small office equipment items, large automotive equipment, and major maintenance projects, but excludes capital projects as defined by County Code and indicated below.
5. Debt Service--Cost of principal, interest, and service costs pertaining to long-term notes or bonds which are issued to finance capital projects.

ADOPTED BUDGET

The budget approved by the County Board in November for the following fiscal year beginning January 1.

ASSESSED VALUATION

A valuation set upon real estate and certain personal property, by the municipal assessor, as a basis for levying property taxes. (See equalized value)

ASSETS

Property and resources owned or held which have monetary value.

AUTHORIZED POSITIONS

Regular full-time or regular part-time positions as authorized by County Board approved ordinance.

BADGERCARE

State Medical Assistance program providing health benefits to children and parents in working families with income below 185% of the federal poverty level that do not have access to health insurance.

BALANCE SHEET

A statement which discloses the financial condition of an entity by assets, liabilities, reserves, and equities of a fund or account group at a specific date to exhibit financial position.

BCA (BASIC COUNTY ALLOCATION)

The major state-funding source for County Human Service Department programs. These funds can broadly used to pay for social services and services for mentally disabled persons.

GLOSSARY OF SIGNIFICANT TERMS

BOND OR PROMISSORY NOTES

A written promise to pay (debt) a specific sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

BOND RATING

A level of risk assigned to general obligation promissory notes assessed by a rating agency. The higher the rating, the less risky the notes are. Waukesha County has a Aaa bond rating, which represents the lowest risk it is possible to obtain. Waukesha County is one of less than thirty Counties in the nation with a Aaa bond rating.

BONDED DEBT

The portion of indebtedness represented by outstanding bonds, which include general obligation promissory notes, that are backed by approved, irrevocable future tax levies for debt service.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures and revenues for a given calendar year. It specifies the type and level of county services to be provided, while limiting, through the appropriation process, the amount of money that can be spent. Budgets are adopted for the following fiscal year but can be modified. Most local governments have two types of budgets--the "operating" budget and the "capital" budget.

BUDGET BOOK

The official written document prepared by the budget office and supporting staff, which presents the Executive's proposed budget to the County Board for review and the final adopted document, subsequent to County Board approval and Executive veto (if necessary).

BUDGET MESSAGE

The opening section of the budget, prepared by the County Executive, provides the County Board of Supervisors and the public with a general summary of the most important aspects of budget policy, including changes from the current and previous fiscal years.

BUDGETARY CONTROL

The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorization. Waukesha County controls at the appropriation unit level.

BUDGETED POSITIONS

Authorized positions that are funded in the current or ensuing budget year.

CAPITAL BUDGET

A budget including those approved capital projects contained in the first year of the five-year capital projects plan.

CAPITAL OUTLAY

The cost of acquisition of operating equipment items such as vehicles and office equipment. These items generally are used for less than ten years and are included in an organization's operating budget.

CAPITAL PROJECT

An active or proposed nonrecurrent expenditure in one or more specified plan years of an amount usually in excess of fifty thousand dollars (\$50,000.00) for costs associated with a permanent fixed asset (e.g. building, land, highway and technology improvements, equipment) which has a useful life or extends the useful life of an existing fixed asset, usually in excess of seven (7) years.

CAPITAL PROJECTS PLAN

A plan for capital expenditures to be incurred each year in the future five-year period. The first year in the plan is adopted as the Capital Budget.

COMMISSIONS AND BOARDS

Members consist of both County Board Supervisors and citizens. Most commission and board members are appointed by the County Executive and approved by the County Board. Responsibilities include making policy recommendations to the Executive on decisions that affect county government services and operations.

GLOSSARY OF SIGNIFICANT TERMS

COMMUNITY OPTIONS PROGRAM WAIVER (COP-Waiver; COP-W)

Provides Medical Assistance funding for home and community-based care for elderly and physically disabled citizens who have long-term care needs and who would otherwise be eligible for Medical Assistance reimbursement in a nursing home. County participation was mandated effective January 1, 1990.

COMMUNITY INTEGRATION PROGRAM IA (CIP I A)

A Medical Assistance funded program to provide community services to persons who are relocated from the State Centers for the Developmentally Disabled. County participation was mandated effective January 1, 1996.

COMMUNITY INTEGRATION PROGRAM II (CIP II)

A Medical Assistance funded program to provide community services to elderly and physically disabled persons *after a nursing home bed is closed*. County participation was mandated effective January 1, 1990.

CONTINGENCY FUNDS

Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

COUNTY BOARD CHAIRMAN

A County Board member elected by the County Board. This full-time position refers all matters directed to the County Board to the appropriate standing committees of the Board, and also is responsible for determining the meeting agendas and for conducting the proceedings of the Board at its meeting. The County Board Chairman serves as Chairman of the Executive Committee and at any joint meeting of County Board Committees.

COUNTY BOARD OF SUPERVISORS

The acting County legislative body. Comprised of thirty-five supervisors elected from separate districts. Supervisors are elected for two-year terms in April of even numbered years.

COUNTY EXECUTIVE

A non-partisan position elected at large for a four-year term. The Executive is responsible for coordinating and directing all administrative and management functions of the County which are not vested in other elected officials. The Executive has the power to appoint the heads of all County departments, except those headed by elected officials or State statutory boards and commissions. The Executive appoints the members of most boards and commissions. Appointments are subject to County Board confirmation. A major responsibility of the County Executive is budget preparation and its submission to the County Board. The County Executive may veto a resolution or ordinance passed by the County Board, and the Executive may exercise a partial veto of legislation that involves an appropriation. A two-thirds vote of the Members elect of the County Board is necessary in order to override a County Executive veto. The current County Executive term ends in April, 2003.

CSDR

Community Services Deficit Reduction Funding, a federal funding source that reimburse counties for a portion of Medical Assistance eligible costs

DEBT

An obligation resulting from borrowing money. Debts of school systems include bonds, time warrants, notes, and floating debt.

DEBT LIMIT

The maximum amount of gross or net debt legally permitted.

DEBT RATE LIMIT

The maximum debt rate at which the County may levy a tax, imposed by the state legislature based on the 1993 debt rate limit.

DEBT SERVICE

Payment of interest and re-payment of principal to holders of a government's debt instruments.

DEFEASANCE

Defeasance occurs with the refunding of an outstanding bond issue before the final payment, or provision for future payment, of principal and interest on a prior issue.

GLOSSARY OF SIGNIFICANT TERMS

DEFICIT

The excess of expenditures/uses over revenues/resources.

DEPARTMENT

A major county office that administers programs and operations.

DEPRECIATION

A business operating expense, which reflect the annual benefit derived from a capitalized fixed asset, these costs are calculated for proprietary funds (i.e., internal service and enterprise funds only) in accordance with Generally Accepted Accounting Principals.

DESIGNATED FOR SUBSEQUENT YEAR

A portion of this year's unreserved fund balance to provide for the excess of expenditures and other financing uses over revenues and other financing sources budgeted in the next year.

EFFECTIVENESS INDICATOR

A type of performance measure that identifies results, accomplishments or quality of the item or service provided.

EFFICIENCY INDICATOR

A type of performance measure that reports the measure of how much output or outcome can be produced or provided by a given resource level or how much input it takes to produce a given level of outcome. Indicators that quantify the relationship between inputs and outputs which can be expressed as productivity ratios or as unit-cost ratios.

ENCUMBRANCE

Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is established.

EQUALIZED PROPERTY VALUATION

Equalized value is the statutory full market value of all taxable property within each jurisdiction (except agricultural land is valued based on income). The State Department of Revenue analyzes market sales statewide to estimate the full market (or equalized) value for each jurisdiction. Equalized values provide a means of comparing different jurisdictions, even if they are assessed at different percentages of market value. Equalized values are used to apportion the levies of overlying districts (for example, schools and counties) to the municipalities within them. Also, they are used in distribution formulas for certain types of state aid to local governments. The state values are needed because municipalities assess property at varying percentages of market value.

EQUITY

The excess of assets over liabilities generally referred to as fund balance.

EUTF (END USER TECHNOLOGY FUND)

The End User Technology Fund is an internal service fund established to finance common technology infrastructure for County users. The fund is managed on a total cost of ownership basis and includes the following costs: the replacement and maintenance of personal computers, printers and copiers; software licensing and support; help desk and training; maintenance of County network hardware and software; backup and recovery functions and other costs related to making technology available to users.

EXPENDITURE

This term refers to the outflow of funds paid, or to be paid, for an asset obtained or goods and services obtained, regardless of when the expense is actually paid. This term applies to all funds. NOTE: An encumbrance is not an expenditure; an encumbrance reserves funds to be expended.

FINANCIAL STATEMENTS

Presentation of financial data which shows the financial position and the results of financial operations of a fund, a group of accounts, or an entire entity for a particular accounting period.

FISCAL YEAR

A twelve month period to which the annual operating budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. Waukesha County uses a January 1 to December 31 calendar year as its fiscal year.

GLOSSARY OF SIGNIFICANT TERMS

FRINGE BENEFITS

Compensation in addition to regular salary or wages provided to an employee. This includes health insurance, life insurance, dental insurance, Social Security, Wisconsin Retirement, and salary continuance (disability insurance).

FULL TIME EQUIVALENT (FTE)

A term used to compare the hours budgeted for regular full-time and regular part-time, temporary part-time and overtime based on 2,080 hours annually of a full time position.

FUNCTIONAL AREA

Departments are grouped in the annual budget according to the related functions, which they perform. The budget has eight functional areas including: Justice & Public Safety, Health & Human Services, Parks, Environment, Education and Land Use, Public Works, General Administration, Capital Projects, Debt Service, and Non-Departmental.

FUND BALANCE

The excess of assets over liabilities (Fund Equity), which are defined as:

Reserved Fund Balance – A portion of fund balance, which is not available for other expenditures and is legally segregated for a specific use.

Unreserved Fund Balance

- ***Designated*** – A portion of fund balance established to indicate tentative plans for financial resource utilization in a future period. Such plans are subject to change and may never be legally authorized or result in expenditures such as designations for operations and for subsequently budgeted expenditures.
- ***Undesignated*** – The remainder of fund balance which is neither reserved nor designated.

FUNDS

A fund is defined as a fiscal entity, which is segregated for the purpose of accounting and reporting. Following is brief definition of the major types of funds used by Waukesha County.

1. **Capital Projects:** to account for financial resources to be used for the acquisition or construction of major facilities or equipment.
2. **Debt Service:** to account for the accumulation of resources for, and the payment of, general long-term debt and interest (other than enterprise and internal service fund debt).

FUNDS (Continued)

3. **Enterprise:** to account for operations that are financed and operated similar to private businesses with the intention that the costs of providing goods or services to the general public is to be financed or recovered primarily through user charges (e.g. golf courses).
4. **General:** to account for all financial resources used to fund general government operations not accounted for by other funds.
5. **Internal Service:** to account for the cost of providing goods or services by one department to another department on a cost-reimbursement basis (e.g. printing).
6. **Special Revenue:** to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. (e.g. library funds)

FUND PURPOSE

A statement which describes the reasons why the Fund exists, mainly it is used to describe the purpose of certain special revenues and proprietary (Internal Services and Enterprises) Funds.

GENERAL OBLIGATION BONDS

When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation bonds. The County is authorized and required by law (section 67.05 (10) Wisconsin Statutes) to levy on all property taxable by the County such ad valorem taxes, without limitation as to rate or amount as may be necessary to pay the notes.

GLOSSARY OF SIGNIFICANT TERMS

IM

Income Maintenance, used generally to describe services and associated funding related to the providing of economic support services such as food stamps, low income child care and medical benefits, etc.

INPUT INDICATORS

A type of performance measure indicating the volume of resources used in delivering a program or service.

LIS (LAND INFORMATION SYSTEM)

A Land Information System is an integrated computerized system, which links land parcel locations to digital mapping and databases concerning property information (e.g., address, zoning, civil boundaries, etc.)

MA (MEDICAL ASSISTANCE)

Medicaid (Title XIX) program, which pays for necessary health care services for persons whose financial resources, are not adequate to provide for their health care needs.

MISSION

A statement defining the major reasons for the existence of the department, including its purpose in County government.

MODIFIED BUDGET

An ordinance and fund transfer as a result of unanticipated revenues and/or expenditures can change the adopted budget; it then becomes a modified budget.

OBJECTIVES

The level of services or specific achievement an agency estimates will be accomplished in the budget year. Objectives should reflect desired outcomes or results as identified in the strategic plan.

OBLIGATIONS

Amounts which a governmental unit may be required to legally meet out of its resources, including both liabilities and unliquidated encumbrances.

OPERATING BUDGET

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets in government is usually required by law. Even when not required by law, annual operating budgets are essential for sound financial management and should be adopted by every government.

OPERATING TRANSFERS

All interfund (between fund) and intrafund (within funds) appropriation transfers other than residual equity transfers, (Fund Balance), e.g. legally authorized, to the appropriation unit of the fund through which the resources are to be expended.

OTHER FINANCING SOURCES

Funds received from general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from operating revenues.

OTHER FINANCING USES

Funds used for operating transfers out. Such amounts are classified separately from expenditures.

OUTPUT INDICATOR

A type of performance measure that reports the quantity or volume of products and services provided by the program.

OVERLAPPING DEBT

The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government which must be borne by property within each government.

PERFORMANCE MEASURES

Indicators that allow the assessment of program accomplishments.

GLOSSARY OF SIGNIFICANT TERMS

POSITION SUMMARY

The list of budgeted full-time positions within each program. Positions are expressed in terms of full-time work year equivalents (FTE); which is approximately 2,080 hours.

PROGRAM

The primary identifiable financial unit of a department, which groups department functions and activities that have a common purpose.

PROGRAM BUDGET

A budget that focuses upon the mission, activities and objectives of a department rather than upon its organizational budget units or object classes of expenditures.

PROPERTY TAX

Taxes levied on both real and personal property according to the property's assessed valuation and the tax rate.

RESERVE

An account used to earmark a specific portion of fund balance to indicate that it is not available for other expenditures, but is designated for a specific purpose.

RETAINED EARNINGS

An equity account reflecting the accumulated earnings of a proprietary (enterprise) fund.

REVENUES

Financial resources received from tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income. There are several budget categories of revenue, which the County receives, including:

1. General Government Revenues—Contracts/grants funds mainly from state and federal sources for the support of programs.
2. Fines and Licenses--Funds received as a result of penalties paid by persons having been found in violation of state laws and County ordinances. Fees received from the sale of County issued licenses and permits to citizens and business entities to enable them to carry out regulated activities.
3. Charge for Services--Funds received as payment for services performed by County agencies.
4. Interdepartmental Revenues--Funds received for payments made or services performed by County agencies for other County agencies.
5. Other Revenues--Funds received for rents, commissions, and other commercial-type income. Also, transfers from other funds and proceeds from borrowing.

STANDING COMMITTEES

There are seven standing committees of the County Board organized on functional lines. The Executive, Finance and Personnel committees deal with administrative policy matters; whereas, the remaining four standing committees (Judiciary and Law Enforcement; Health and Human Services; Land Use; Parks and Environment; Public Works; are concerned with policy matters affecting public services. Committees make recommendations to the Board on all budget and legislative matters that have been referred to them.

STATE AID

Funds made available by the legislature for distribution to each local unit of government based on a prescribed formula of distribution to offset some expenses.

STATUTE

A written law enacted by a duly organized and constituted legislative body.

STRATEGIC PLAN

Formal long-range plan that defines and identifies organizational goals that will allow the organization to achieve its mission.

SUNSET CLAUSE POSITIONS

Those authorized positions created by County Board approved ordinances which include a clause to reduce or

GLOSSARY OF SIGNIFICANT TERMS

eliminate a position or budget for that position if the designated funding source is subsequently reduced or terminated.

TAX LEVY

The total amount to be raised by general property taxes, for the purposes stated in the budget, to support County activities. Property taxes are levied in the current year for subsequent year appropriations.

TAX LEVY BUDGET BASE

The amount of tax levy included in the current year adopted budget.

TAX LEVY RATE (MILL RATE)

The amount of taxes levied for each \$1,000 (mill) of assessed property valuation. For example, a tax levy budget of \$2.5 million (total property tax assessment) with a property tax base of \$1 billion (value of all taxable property) would generate a levy rate of \$2.50 per \$1,000 of assessed value. On a house value at \$100,000, the property tax would equal \$250 (\$100 x \$2.50).

TAX RATE LIMIT

The maximum rate at which the County may levy a tax, imposed by the state legislature based on 1993 tax rate limit.

TID DISTRICTS

Tax Incremental Financing (TID) Districts are areas of redevelopment, within a municipality, designated to finance public projects that stimulate development or redevelopment that would not otherwise occur. The area involved is designated a TID district. To finance the cost of improvements, property taxes levied on any increased property value within the TID district are diverted from the overlying taxing jurisdictions (municipal, school district, vocational district and county) and, instead, are placed in a special account. The money in the account is used to pay the project costs.

TNR

True Non-Resident, term used to describe a resident in a non-library community

UNFUNDED POSITIONS

An authorized position with no funding appropriation provided for the current or ensuing budget year.

VETO

The County Executive may delete or stop approval on a resolution or ordinance passed by the County Board by veto action and may exercise a partial veto of legislation, which involves an appropriation. A two-thirds vote of the members elect of the County Board is necessary in order to override a County Executive veto action.

W-2 (WISCONSIN WORKS)

State program that replaced AFDC (Aid to Families with Dependent Children), cash benefits are limited to 60 months and are contingent upon recipients taking a job or engaging in job training.

YOUTH AIDS

Funding source distributed by the State of Wisconsin Department of Corrections to pay for state correctional services for youths found by the courts to be delinquent, and to fund correctional alternative programs and services at the county level.

GLOSSARY OF ACRONYMS

ADA Americans with Disabilities Act
AHPR Annual Housing Performance Report
AODA Alcohol and other drug abuse.
AVL Automatic Vehicle Location
BAS Business Application System
BASIC Basic Assistance and Services for Individuals in Crisis
BCA Basic County Allocation
BJIS Bureau of Justice Information System
CAFR Comprehensive Annual Financial Report
CAMA Computer Assisted Mass Appraisal
CARES Client Assistance for Reemployment and Economic Support
CBD Central Business District
CCAP Circuit Court Automation Program
CDBG Community Development Block Grant
CHDS Community Health and Disease Surveillance Program
CIP Community Integration Program
CJCC Criminal Justice Collaborating Council
CMAQ Congestion Mitigation Air Quality
COLD Computer Output to Laser Disk
COP Community Options Program
CSDR Community Services Deficit Reduction Funding
CSP Community Support Program
CREP Conservation Reserve Enhancement Program
CTH County Trunk Highway
CY Calendar Year
DARE Drug Abuse Resistance Education
DATCP State Department of Trade and Consumer Protection
DD Developmental Disabilities
DHHS Department of Health and Human Services
DH&FS State Department of Health and Family Services
DMS Detention Management System
DNR State Department of Natural Resources
DOA Department of Administration
DOC State Department of Corrections
DOT Department of Transportation
EOC Emergency Operations Center
EPA Federal Environmental Protection Agency
EPCRA Emergency Planning and Community Right-to-Know Act
EUTF End User Technology Fund
FAA Federal Aviation Association
FACTORS Family Care Tracking System
FTE Full Time Equivalent
FY Fiscal Year
GAAP Generally Accepted Accounting Principles
GAL Guardian ad Litem
GASB Government Accounting Standards Board
GPR Grantee Performance Report
HIPAA Health Insurance Portability and Accountability Act
HOME Home Investment Partnerships Grant
HUD Housing and Urban Development
IJIS Integrated Justice Information System
IM Income Maintenance
IMAC Income Maintenance Advisory Committee

JARC Job Access & Reverse Commute
LACS LAKES AREA Communications Systems
LEAP Learning and Enrichment in After School Programs
LIS Land Information System
MA Medical Assistance
MHC Mental Health Center
MIA Missing In Action
MRF Materials Recycling Fund
MVA Mobile Victim Assistance
NACO National Association of Counties
NIC National Institute of Corrections
OGF Oracle Government Financials
OSHA Occupational Safety and Health Act
OWI Operating While Intoxicated
PAK Police and Kids
PARC Taskforce Preventing Alcohol Related Crashes
PEP Paternity Establishment Percentage
PHD Public Health Division
PNCC Prenatal Care Coordination Program
POW Prisoner of War
PROTECT Prosecutor Technical Case Tracking
PSAP Public Service Answering Point
RFP Request For Proposal
RMS Records Management System
SACWIS Statewide Automated Child Welfare Information System
SARA Superfund Amendments & Reauthorization Act
SDWA Safe Drinking Water
SEPL Superior Emerald Park Landfill
SEWRPC Southeastern Wisconsin Regional Planning Commission
SPCC Spill Prevention Control and Countermeasure Plans
STD Sexually Transmitted Disease
TID Tax Incremental Financing District
TCO Total Cost of Ownership
TDD Telecommunication Device for the Deaf
TNR True Non-Resident
UW-EXT University of Wisconsin Extension Office
UWW University of Wisconsin-Waukesha
VIMS Veteran's Information Management System
VOCA Victims of Crime Act
WCA Wisconsin Counties Association
WCEDC Waukesha County Economic Development Corporation
WCFLS Waukesha County Federated Library System
WCS Wisconsin Correctional Service
WCTC Waukesha County Technical College
WDC Workforce Development Center
WEEB Wisconsin Environmental Education Board
WIDOT Wisconsin Department of Transportation
WIC Women, Infant and Child
WILEAG Wisconsin Law Enforcement Accreditation Group
WMAP Wisconsin Medical Assistance Program
WMD Weapons of Mass Destruction
WMMIC Wisconsin Municipal Mutual Insurance Company